WHIRLPOOL OF INDIA LIMITED
(CIN NO.: L29191PN1960PLC020063)

CORPORATE OFFICE : PLOT NO. 40, SECTOR 44, GURUGRAM (GURGAON) - 122002 (HARYANA), INDIA, TEL: (91) 124-4591300, FAX: (91) 124-4591301.
REGD. OFF : PLOT NO. A-4 MIDC, RANJANGAON, TAL. SHIRUR, DIST-PUNE 412 220. TEL: (91) 2138-660100, FAX: (91) 2138-232376
Website : www.india.whirlpool.in, E-mail : info@whirlpool.in

14th August, 2026

The Manager **Listing Department** **BSE Limited** Phiroze Jeejeebhoy Towers Dalal Street, Mumbai, Maharashtra - 400001 **Scrip Code: 500238**	The Manager **Listing Department** **National Stock Exchange of India Limited** Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra – 400051 **Symbol: WHIRLPOOL**

Sub: Business Responsibility and Sustainability Report (BRSR) for the financial year ended 31st March, 2026

Dear Sir,

In terms of the requirements of Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), we are submitting herewith the Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2025-26. The BRSR also forms the part of the Annual Report for the Financial Year 2025-26.

The above is for your information and necessary records.

Thanking you

Yours faithfully,

For Whirlpool of India Limited

Sweta Srivastava
Digitally signed by Sweta Srivastava
Date: 2026.08.14 19:27:05 +05'30'

Sweta Srivastava
Company Secretary & Compliance Officer

Plot No. 40, Sector 44
Gurugram, Haryana - 122002

Encl.: as above

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT ANNEXURE-H

SECTION A: GENERAL DISCLOSURES

S.No.	Details of the Listed Entity	
1.	Corporate Identity Number (CIN) of the Listed Entity	L29191PN1960PLC020063
2.	Name of the Listed Entity	Whirlpool of India Limited ("Company/ Whirlpool")
3.	Year of incorporation	1960
4.	Registered office address	A-4, MIDC, Ranjangaon, Taluka - Shirur, Pune, Maharashtra - 412220
5.	Corporate address	Plot No. 40, Sector 44, Gurugram, Haryana - 122002
6.	E-mail	investor_contact@whirlpool.in
7.	Telephone	02138-660190
8.	Website	www.india.whirlpool.in
9.	Financial year for which reporting is being done	April 01, 2025 to March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11.	Paid-up Capital	INR 12,687 Lacs
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. Sweta Srivastava, Company Secretary and Compliance Officer, 0124-3591300, compliance_officer@whirlpool.in
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Data in this BRSR Report has been reported on a standalone basis. The reporting boundary for this Report are the 3 plants of the Company and the offices and warehouses are excluded in the reporting boundary. The BRSR Assurance Report for the period April 01, 2025 to March 31, 2026 is attached separately as **Exhibit-A** and forms an integral part of BRSR.
14.	Name of assessment or assurance provider	Adwin Advisory Services Private Limited
15.	Type of assessment or assurance obtained	Reasonable Assurance

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Consumer Durable Goods	Manufacturing, trading, and distribution of consumer durables such as refrigerators, washing machines, air conditioners, microwaves, ovens etc. and providing comprehensive after-sales service	96%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Refrigerators	27501	52%
2.	Washing Machine	27501	29%
3.	Air Conditioner	27509	11%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	3	81*	84
International	0	1	1

** Includes all offices and warehouses only*

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 States, 7 Union Territories
International (No. of Countries)	11 Countries

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

Exports account for approximately 3% of the Company's total turnover.

c. A brief on types of customers

Whirlpool of India Limited ("Company") focuses on providing households and individuals with premium, dependable, and cutting-edge consumer durables tailored for everyday home requirements. Guided by our core commitment to being the best kitchen and laundry brand, and our ongoing dedication to enhancing domestic life, we offer a comprehensive product range that includes refrigerators, washing machines, air conditioners, microwave ovens, and various other home appliances. To connect with our customer base, we utilize a vast and robust omni-channel distribution framework, spanning traditional retail partners, modern trade channels, e-commerce networks, and diversified distribution outlets.

IV. Employees

Our commitment to employees is core to our values, focusing deeply on their career development, well-being, and overall quality of life. During the financial year, we have made significant strides by broadening resources that drive professional advancement and foster an inclusive environment where our people can flourish. Notably, the 'Empower' women's leadership acceleration program saw several successful cohorts, further supporting the growth of our female talent.

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

a. Employees and Workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	1,524	1,284	84%	240	16%
2.	Other than Permanent (E)	9,523	8,329	87%	1,194	13%
3.	**Total Employees (D + E)**	**11,047**	**9,613**	**87%**	**1,434**	**13%**
Workers						
4.	Permanent (F)	552	541	98%	11	2%
5.	Other than Permanent (G)	5,011	3,673	73%	1,338	27%
6.	**Total Workers (F + G)**	**5,563**	**4,214**	**76%**	**1,349**	**24%**

b. Differently abled Employees and Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled Employees						
1.	Permanent (D)	1	1	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total differently abled employees (D + E)**	**1**	**1**	**100%**	**0**	**0%**
Differently abled Workers						
4.	Permanent (F)	1	1	100%	0	0%
5.	Other than Permanent (G)	4	1	25%	3	75%
6.	**Total differently abled Workers (F + G)**	**5**	**2**	**40%**	**3**	**60%**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14%
Key Management Personnel*	4*	1	25%

**Includes Managing Director, Executive Director, Chief Financial Officer and Company Secretary of the Company.*

22. Turnover rate for permanent Employees and Workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18%	15%	18%	16%	17%	16%	17%	25%	18%
Permanent Workers	11%	0%	11%	11%	0%	11%	10%	29%	10%

V. Holding, Subsidiary and Associate Companies (including Joint Ventures)

23. (a) Names of Holding / Subsidiary / Associate Companies / Joint Ventures

S. No.	Name of the Holding/ Subsidiary / Associate Companies / Joint Ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Elica PB Whirlpool Kitchen Appliances Private Limited	Subsidiary Company	100%	No

VI. CSR Details:

The Company remains dedicated to achieving sustainable growth through active involvement with the communities in which it operates. The Company's Corporate Social Responsibility (CSR) strategy focuses on enduring social advancement and robust community relations through implementation of CSR Water Project across its factory locations and corporate office. The detailed CSR Policy of the Company can be referred to at the website: www.india.whirlpool.in.

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

(ii) Turnover (in Rs.): 7,474 Cr

(iii) Net worth (in Rs.): 3,664 Cr

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes*	-	-	-	-	-	-
Investors (other than shareholders)	Yes*	-	-	-	1	0	-
Shareholders	Yes*	12	0	-	17	4	-
Employees and Workers	Yes*	8	1	-	2	0	-
Customers@	Yes#	215,961	19,337	-	238,931	20,208	-
Value Chain Partners	Yes*	0	0	-	5	1	-
Others (please specify)**	Yes*	1	0	-	4	0	-

** Weblink: https://corporate.india.whirlpool.in/corporate-governance/*

 # Weblink: https://www.india.whirlpool.in/customer-care-service

@ includes product repair/service complaints

*** others include anonymous complaints made through whistle blower compliant mechanism*

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate Change	Risk	Climate change poses a risk to all businesses and communities.	We monitor environmental metrics and track progress to achieve sustainable emissions-reduction goals.	Programs to mitigate climate change risks will help create value for the Company in the long term

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Circular Economy	Opportunity	A circular economy offers a way to meet growing demand for goods and services which support a circular economy. This also ensures that we minimize the resource consumption by effectively extending the product life and reusing all components, to lower environmental impact.	Integrate reliability, repairability, and durability into product design and engineering to enhance product lifespan. Systemic program to reduce pollution, and waste, while boosting consumer satisfaction.	Positive
3.	Product Stewardship	Opportunity	We have the privilege of placing products in the homes of our consumers and understand this comes with great responsibility to provide safe and quality products that give consumers peace of mind for the products they have in their homes.	Implementing leading product safety practices through proactive, robust testing and swift response to uncovered issues. Striving for excellence at every level of product performance — durability, craftsmanship, reliability, delivery, installation and service.	Positive
4.	Waste Management	Risk	Government regulations on Extended Producer Responsibility (EPR), including the E-waste and Plastic Waste Management Rules, Construction and Demolition, Paper management and solid waste management are evolving rapidly to ensure industries manage waste safely through proper disposal, recycling, and reuse.	Effective classification, segregation, and disposal and waste reduction strategies, promote recycling and reuse, continuously. Improving manufacturing processes to minimize waste generation, and ensure compliance with applicable regulations.	There will be an increased cost of disposal with authorised disposal agencies. However this will ensure compliance. In the long run, initiatives and innovation may have the potential to yield positive financial outcomes.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Responsible Sourcing	Opportunity	We follow sourcing standards that promote human rights and the responsible production of materials. The conduct of our suppliers translates directly to our ability to deliver high-quality products in a sustainable and responsible manner.	Our compliance program governs responsible sourcing and helps to manage ethical compliance risks posed by third-party providers. To promote alignment with these high standards, we conduct due diligence and auditing activities through our SCoC auditing, Third-Party Due Diligence screening and conflict minerals tracking programs.	Positive
6.	Inclusion and Diversity	Opportunity	To fully harness the potential of human talent, it is imperative to cultivate a diverse and inclusive work culture grounded in a genuine sense of belonging, fairness, and equity. This approach empowers individuals to bring their authentic selves to work, fostering a collaborative environment that enhances operational efficiency.	Inclusion and Diversity are foundational pillars of Whirlpool's enduring values. We are dedicated to fostering a culture where every employee feels welcomed, heard, respected, and valued. To cultivate a more inclusive workplace, we provide comprehensive training to sensitize our managers on avoiding unconscious bias and fostering empathy. Our commitment to female development is exemplified through initiatives like the Empower - Women's Acceleration Program. Additionally, our leadership invests time and expertise in mentoring women through the Growing Together initiative. Furthermore, our people leaders undergo the Hiring Effectiveness Training program, emphasizing the importance of inclusion and bias removal in hiring practices. In our Campus Hiring efforts, we consciously implement a diverse slate approach, aiming for 50% female representation in our Young Leaders Program.	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	Sustainable operations	Opportunity	Sustainable operations offer companies a strategic advantage by aligning environmental responsibility with long-term business success. Sustainability presents multiple opportunities that can enhance performance, profitability, and resilience.	Continue focus on identification of energy, water and waste minimisation projects and its effective implementation through structured approach ensure sustainable operations. Audits and management of tracking sustainability KPIs are key driving attributes.	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
1. b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
1. c. Web Link of the Policies, if available	*Refer Note below*								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	All our manufacturing facilities are fully certified under the latest **ISO 9001 (Quality), ISO 14001 (Environmental)**, and **ISO 45001 (Health & Safety)** standards. Additionally, every factory maintains **Bureau of Indian Standards (BIS)** certification and undergoes regular audits by accredited agencies to ensure continuous compliance and operational excellence.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is committed to continue to work towards reducing scope 1 and 2 emissions and integrating circularity principles into our product designs from the outset. Additionally, we are also committed to fostering a workforce that reflects our diverse consumer base and creating a culture where every employee feels a sense of belonging. At our manufacturing sites, we strive to achieve zero fatalities and minimize serious incidents.								

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company has continued its efforts to increase the use of renewable energy. To further reduce GHG emissions, we are focusing on implementing various energy saving projects across our factories. Our Design for Sustainability (DfS) Programme consistently helps us reduce reliance on non-renewable resources, lower our carbon and water footprints, and maintain our standards of excellence in quality and performance. We remain focused on promoting Inclusion and Diversity, with various initiatives helping to reduce our female attrition rate. The health and safety of our employees are critical to our success.
Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	
Guided by our core values and a vision to improve life at home, the Company creates innovative products designed to save time and effort of the consumers. Our commitment lies in minimizing our environmental impact while empowering our employees and local communities, thereby providing consistent, long-term value to all our stakeholders. Our ESG strategy has remained an essential element of our operational priorities and long-term strategic objectives. Through the expansion of our ESG goals, we seek to enhance the quality of life in our operations, homes, and communities, both for current and future generations.	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Oversight of ESG is inextricably linked to the oversight of our Company. The Managing Director is primarily responsible for implementation and oversight of these policies.
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.	The Company's Managing Director along with the leadership team drives the ESG strategy and sustainability related decisions. Further the functional heads also regularly reviews progress of the initiatives.

Notes:

Weblink of Policies

Principle	Policy and weblink
P-1, 4, 6 and 9	Integrity manual Link
P-1	Code of Conduct for Board and Senior Management Link
P-1	Insider Code Link
P-2 and 5	Supplier Code of Conduct Link
P-3 and 8	Equal opportunity Policy Link
P-3	Anti Harassment and Anti Discrimination Policy Link
P-4 and 8	CSR Policy Link

Principle	Policy and weblink
P-7	Public Policy Link
P-1	Whistleblower Policy Link

10. Details of Review of NGRBCs by the Company:

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

D- Managing Director along with relevant leadership team members

A- Annually

	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	Periodic audits covering the above principles (except Principle 7) are conducted by the Internal audit function. Further for P3 and P6, ISO 45001 audits have been conducted by BSI Certification India Pvt. Ltd. and DQS -UL Certification India Pvt. Ltd. For P2, BIS audits have been conducted for all our factories.								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Reflecting our commitment to manufacturing high-quality products that improve life at home, our Ethics and Compliance Program also mirrors the same standards wherein we foster a "Speak Up, Listen Up" environment that emphasizes our drive for continuous improvement. We aim to build a workplace where every individual feels heard, respected, and valued and at the same time, feel that they have a vested interest in the success of the Company. Ethics and Compliance represent the core of our corporate identity. We employ a dynamic, risk-based strategy designed to build stakeholder trust through a foundation of high integrity. This approach equips our teams with the knowledge to champion ethical practices in the market while anticipating and managing current and future risks. Whirlpool's program is dedicated to reinforcing our "winning with integrity" ethos, providing our workforce with the necessary resources to operate ethically within a risk-management framework. To strengthen our Ethics and Compliance Program, we encourage our employees to report concerns via our established Integrity Channels.

The cornerstone of our ethical framework is our Integrity Manual (Code of Ethics), which balances our core values with actionable principles. To ensure these standards are deeply embedded, our Board of Directors, Key Managerial Personnel, Senior Management, and all employees are imparted trainings during the year. Furthermore, we maintain a strict anti-bribery and anti-corruption policy as part of its Code of Conduct, highlighting our unwavering devotion to ethical business operations.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	Ethics, Governance, consumer and market insights	100%
Key Managerial Personnel	2	Training sessions on all principles	100%
Employees other than BoD and KMPs*	170	All principles	96.72%
Workers*	55	All principles	92.93%

** The above training and awareness sessions were made available to all employees and workers.*

Corporate Overview | Statutory Reports | Financial Statements

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

Monetary					
	NGBRC Principle	**Name of the regulatory/ enforcement agencies/judicial institutions**	**Amount (in INR)** ***(in lakhs)***	**Brief of the case**	**Has an appeal been preferred (Yes/No)**
Penalty/Fine	Principle 1	GST/ State Tax Authorities of respective states	426.94	Mismatch/ Reversal of Input tax credit etc. under GST Regulations	Refer Note 1 below
			9.02	Insufficient/ incorrect documentation while transportation of documents	No
Compounding	Principle 1	Legal Metrology Office, Kerala and Goa & Weights & Measures Department, NCT of Delhi	1.00	Compliance related to contents of label. To avoid protracted litigation, the matter was compounded.	NA

Note 1: During FY 2025-26, out of the 16 notices received from GST/State Tax authorities, an amount of INR 2.44 lakhs has been paid and the Company has preferred appeal in 9 instances with Appellate Authority amounting to INR 424.50 lakhs. The details of the orders have been filed with stock exchanges under Regulation 30 of SEBI Listing Regulations and also hosted on the website of the Company at www.india.whirlpool.in.

Non-Monetary					
	NGBRC Principle	**Name of the regulatory/ enforcement agencies/judicial institutions**	**Amount (in INR)**	**Brief of the case**	**Has an appeal been preferred (Yes/No)**
Imprisonment			-		
Punishment					

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Mismatch/Reversal of Input tax credit etc. under GST Regulations	GST Appellate Authority

Note: During FY 2025-26, out of the 16 notices received from GST/State Tax authorities, the Company has preferred appeal in 9 instances with Appellate Authority amounting to INR 424.50 Lakhs.

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.

Integrity is our fundamental value, shaping our corporate identity and guiding every facet of our business. We maintain a zero-tolerance stance towards any form of corruption or bribery, and we are committed to actively enforcing this standard across all levels of our organization.

Our commitment to ethical conduct is reinforced by a robust anti-corruption policy that works alongside our Integrity Manual. This program utilizes risk-based assessments, procedures, and policies to proactively detect and address potential risks. To support these efforts, the employees and stakeholders are trained through online and in-person training sessions designed to ensure that both employees and stakeholders are well-versed with our compliance requirements.

Ensuring sustained adherence to our Code of Conduct (Integrity Manual), anti-bribery, anti-corruption, and gift policies requires consistent communication. By promoting an ethical workplace culture, we protect our Company's reputation, bolster our brand, and maintain our market leadership. The complete Code of Conduct is available for review at www.india.whirlpool.in.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	No law enforcement agency has initiated disciplinary action against any Director, Key Managerial Personnel (KMP), employee, or worker on charges related to bribery or corruption.	
KMPs		
Employees		
Workers		

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	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.**

There were no instances of corruption or conflicts of interest that necessitated intervention by regulators, law enforcement agencies, or judicial institutions.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	100 days	93 days

9. **Open-ness of business:**

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	1.09%	1.78%*
	b. Number of trading houses where purchases are made from	9	9
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	100%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	99.80%	99.33%
	b. Number of dealers / distributors to whom sales are made	4,017	3,983
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	25.81%	26.99%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	1.52%	2.15%*
	b. Sales (Sales to related parties / Total Sales)	3.33%	3.66%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	NIL	NIL
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

**Total purchases includes purchase of raw materials, components and packaging material.*

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Principle 1	100%

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.**

To maintain high ethical standards, the Company has formulated an Integrity Manual that functions as a formal Code of Conduct for our Board of Directors, Senior Management, and the other employees and workers. This manual outlines precise procedures for the identification, avoidance, and reporting of any actual or potential conflicts of interest involving the Company. On an annual basis, members of the Board and Senior Management provide formal declarations confirming their adherence to these guidelines, while the Board ensures that any changes to interest disclosures are communicated periodically. The entire Code of Conduct can be referred to from our official website at www.india.whirlpool.in.

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

Our product portfolio is at the center of all that we do, and we are passionate about the quality of our products. We strive for excellence in craftsmanship, durability, core performance, reliability, delivery, installation and service. Whirlpool India, benefits from the extensive central R&D efforts of the Whirlpool Group under the Technology License Agreement, allowing them to focus on adapting products to local conditions, enhancing the quality of raw materials and implementing sustainable practices. While designing the products, the Company thinks deeply about the experience of our consumers and offers outstanding performance to meet the needs of a range of lifestyles. We also respect the finite nature of resources and strive to seize every possible opportunity to build sustainability into our products. By designing products with the needs of consumers and the planet in mind - which we call Design for Sustainability (DfS) - we can reduce our reliance on non-renewable resources, lower our carbon and water footprint, and maintain our standards of excellence for quality and performance. We have the privilege of placing products in homes to improve lives and understand that this comes with great responsibility. Our highest priority is to keep consumers safe. Over years, our teams have been focused on giving consumers safe products. Our safety system is designed to avoid issues in the first place, identify any potential issues as quickly as possible and achieve closure of all potential issues with urgency. We take a proactive approach to product safety, focusing on the design of our products and setting policies that promote proper oversight and governance.

Essential Indicators

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D*	46%	55%	We are continuously investing in improving energy efficiencies and recyclable material content of our products
Capex	48%	46%	

**In addition to above expenses, the Company under the technology license agreement benefits from the research and product development work undertaken by the Whirlpool Group.*

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

We are deeply committed to sustainable sourcing, integrating social, ethical, legal, and environmental standards into our vendor selection process and business operations with them. Our core philosophy of "winning with integrity" guides our engagement with both employees and external partners. We set rigorous compliance expectations, documented in our mandatory Supplier Code of Conduct (SCoC), which addresses critical areas including anti-bribery, ethical practices, human rights, and health and safety. These standards are formally embedded in all supplier contracts. To ensure adherence, we employ robust oversight-including SCoC audits, Third-Party Due Diligence (TPDD) screening, and conflict minerals tracking-supplemented by Supplier Quality Assurance assessments. By clearly defining expectations and maintaining rigorous monitoring, we actively mitigate risks, protect our reputation, and foster ethical practices across our entire value chain.

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

For FY 2025-26, the Company successfully sourced **96%** of its inputs sustainably. The Company acknowledges the importance of sustainable practices within its supply chain, aiming for optimum resource utilization, efficient recycling, and streamlined logistics. The Company takes initiatives which involves consciously selecting suppliers who prioritize environmental, social, and economic responsibility beyond basic regulatory compliance. The key areas for sustainability and compliance are environmental, social, economic, health and safety for the suppliers. The Company also utilizes several programs such as SCoC suit program, Third Party Due Diligence, conflict minerals tracking and Code of Conduct sign off to support sustainable sourcing. Adherence to the Code of Conduct and SCoC is a 100% requirement for all suppliers and is integrated into contract language. In addition to these measures, we conduct on-site audits to verify supplier compliance. Mandatory screening is required for all new suppliers prior to onboarding, and these compliance programs remain actively implemented across our entire existing supplier base.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

(a) Plastics (including packaging)

(b) E-waste

(c) Hazardous waste and

(d) other waste.

As per the Plastic Waste Management Rules, 2016 and E-Waste (Management) Rules, 2022 the Company is required to comply with its Extended Producer Responsibility (EPR). The Company has tied up with several authorized recyclers for safe management and disposal of the Plastic Waste and E-Waste. In FY 2025-2026, the Company fulfilled its EPR obligations by achieving the recycling target of 71,067 MT under E-Waste and 5,857 MT under Plastic Waste. The Plastic Waste & E-Waste generated at the respective factories is also managed and disposed via authorized recyclers. All hazardous waste generated at the factories are disposed as per the terms of the applicable consents and regulations. All other wastes are being disposed-off through the approved recyclers by the respective State Pollution Control Board.

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) is applicable to Company's activities as the Company is registered as a Producer under the E-Waste (Management) Rules, 2022. Furthermore, as a Brand Owner under the Plastic Waste Management Rules, 2016 the Company's activities come within the purview of EPR framework. The Company's waste collection plans are in line with Pollution Control Board requirements. During the period under review, the Company achieved 100% of its EPR obligations by recycling 71,067 MT of E-Waste and 5,857 MT of Plastic Waste. The said details are regularly submitted with the respective Pollution Control Boards in requisite form/mode, as and when required, as per the statutory norms.

Leadership Indicators

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link
NA	NA	NA	NA	NA	NA

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
NA	NA	NA

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Recycled plastic material	0.06%	0.03%
Re-used plastic material	2.41%	2.32%

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	-	5,857 MT	-	-	5,248 MT	-
E-waste	-	71,067 MT	-	-	54,930 MT	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

Indicate product category*	Reclaimed products and their packaging materials as % of total products sold in respective category
Refrigerator	43%
Washing Machine	26%
Others	36%

**Products accounting for 90% of turnover.*

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

Our employees are the cornerstone of our success, embodying our dedication to quality, innovation, and growth. We are deeply invested in their professional journeys, overall well-being, and quality of life. We consistently advance our commitments by expanding resources that promote career development and cultivate an inclusive environment.

Our "Be*Well" strategy provides a holistic framework built on six pathways to foster well-being, ensuring comprehensive support for employees and their families both at home and at work. We offer a wide range of benefits, resources, and tools, including webinars and regular communications, to help employees engage fully with these pathways. Additionally, our Employee Assistance Program provides confidential counseling, coaching, and referral services to support our team through any personal or professional challenges.

To ensure we are continually improving, we also conduct employee surveys to understand their experiences and take meaningful action. We are committed to helping our employees build long, fulfilling careers, offering ample opportunities for growth and targeted training programs that equip them with the skills they need to excel now and in the future.

Essential Indicators

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

Category	% of employees covered by										
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
	Total (A)	Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	1,284	1,284	100%	1,284	100%	-	-	1,284	100%	-	-
Female	240	240	100%	240	100%	240	100%	-	-	229	95%
Total	1,524	1,524	100%	1,524	100%	240	16%	1,284	84%	229**	15%
Other than Permanent Employees											
Male	8,329	8,329	100%	8,329	100%	-	-	281	3%	-	-
Female	1,194	1,194	100%	1,194	100%	1,194	100%	-	-	61	5%
Total	9,523	9,523	100%	9,523	100%	1,194	13%	281	3%	61	0.64%

** The Maternity and Paternity benefits are extended to all the eligible permanent employees.*

***Some of our branch offices have fewer than 50 female employees, which does not satisfy the minimum requirement for operating a daycare center according to section 11A of the Maternity Benefit (Amendment) Act, 2017.*

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

Category	% of workers covered by										
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
	Total (A)	Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	541	541	100%	541	100%	-	-	-	-	-	-
Female	11	11	100%	11	100%	11	100%	-	-	11	100%
Total	552	552	100%	552	100%	11	1.99%*	-	-	11	1.99%
Other than Permanent Workers											
Male	3,673	3,673	100%	3,673	100%	-	-	-	-	-	-
Female	1,338	1,338	100%	1,338	100%	1,338	100%	-	-	1,338	100%
Total	5,011	5,011	100%	5,011	100%	1,338	27%*	-	-	1,338	27%

** The Maternity benefits are extended to all the eligible permanent and other than permanent workers.*

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.21%	0.23%

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	-	1.08%	-	-	-	-
Others – please specify	-	-	-	-	-	-

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. (YES/NO)

We are committed to ensuring accessibility for differently abled individuals, a principle rooted in our core values and reinforced by our Integrity Manual, which champions a culture of respect, diversity, and inclusion. We are dedicated to creating infrastructure that is accessible and welcoming for all. In alignment with the Rights of Persons with Disabilities Act, 2016, we have taken proactive steps at our main offices-such as installing ramps, designated washrooms and lowered reception desks to facilitate wheelchair access. We are actively working to further strengthen accessibility across our other locations.

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

Yes, the Company recognizes that achieving its long-term goals and future success relies on attracting and retaining the best talent while fostering a work environment that values diversity and ensures fair, equitable treatment for every employee. The Company remains committed to promoting diversity and providing equal employment opportunities, upholding these principles across all business operations in compliance with local laws and regulations. You can access our full policy here at www.india.whirlpool.in.

5. Return to work and Retention rates of permanent Employees and Workers that took parental leave.

Gender	Permanent Employees		Permanent Workers*	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	88%	-	-
Female	100%	85%	-	-
Total	100%	88%	-	-

** paternity leave is not available for male workers and no female worker availed maternity leave.*

Corporate Overview

Statutory Reports

Financial Statements

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

	Yes/No *(If Yes, then give details of the mechanism in brief)*
Permanent Workers	Yes, we actively encourage our workforce and employees to report any ethical or compliance concerns they may observe. This proactive approach is central to our "Speak Up, Listen Up" culture, which is vital for maintaining the ethical standards we aim for in our daily operations. Employees and workers across all categories can report issues through several Integrity Channels, such as raising the concern to the Compliance Officer, the Human Resources department, or their direct supervisors or the Audit Committee Chairman. The concerns reported are kept confidential and employees can report concerns anonymously. It is also ensured that individuals can speak out without fear of retaliation or reprisal. As a matter of rule all complaints are taken up for investigation. There is a detailed documented procedure for the investigation and closure of complaints raised by any worker or employees. This procedure is fully documented and is based on the principles of natural justice and fairness, with emphasis on protection of the whistleblower.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	**1,524**	**-**	**0%**	**1,583**	**-**	**0%**
- Male	1,284	-	0%	1,336	-	0%
- Female	240	-	0%	247	-	0%
Total Permanent Workers	**552**	**552**	**100%**	**610**	**610**	**100%**
- Male	541	541	100%	607	607	100%
- Female	11	11	100%	3	3	100%

8. Details of training given to Employees and Workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
		On Health and safety measures		On Skill upgradation			On Health and safety measures		On Skill upgradation	
	Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)	Total (D)	No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
- Male	1,284	609	47%	1,147	89%	1,336	520	39%	1,065	80%
- Female	240	97	40%	240	100%	247	107	43%	180	73%
Total	**1,524**	**706**	**46%**	**1,387**	**91%**	**1,583**	**627**	**40%**	**1,245**	**79%**
Workers										
- Male	541	407	75%	86	16%	607	195	32%	285	47%
- Female	11	6	55%	0	0%	3	0	0%	0	0%
Total	**552**	**413**	**75%**	**86**	**16%**	**610**	**195**	**32%**	**285**	**47%**

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

Our "Everyday Performance Excellence" (EPE) system provides a framework for defining objectives across four key categories: Business Performance, Strategic/Project Impact, Organization and Talent, and Leadership and Values. This system empowers employees to set short- and long-term objectives collaboratively with their People Leaders, ensuring ongoing feedback and support. Annual performance reviews cover all permanent employees, regardless of gender, and are complemented by formal mid-year discussions. This process is further reinforced by continuous coaching from People Leaders and cross-functional partners to drive high performance. Additionally, through our "Career Craft" program, People Leaders facilitate career-focused conversations to help employees define their professional paths and create individual development plans.

For the Workers, the key productivity matrix and performance approvals are governed by long-term settlement agreement.

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No.(D)	% (D / C)
Employees						
- Male	1,284	1,198	93%	1,336	1,291	97%
- Female	240	224	93%	247	239	97%
Total	**1,524**	**1,422**	**93%***	**1,583**	**1,530**	**97%***
Workers						
- Male	541	541	100%	607	607	100%
- Female	11	11	100%	3	3	100%
Total	**552**	**552**	**100%**	**610**	**610**	**100%**

**All employees of the Company are considered for an annual performance and career development review. For this review, the Company followed a calendar year cycle i.e., January to December. In the above table, the employees not covered are largely those who have joined the Company outside the above performance cycle period.*

10. Health and safety management system:

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

Our operations are governed by the "We Care" Environment, Health, Safety, and Sustainability (EHSS) Management System, a robust framework designed to ensure workplace safety, environmental stewardship, and operational sustainability. This system covers 100% of our manufacturing facilities, encompassing both production and non-production activities. The framework is built on a foundation of proactive risk analysis, identifying potential hazards to implement preventative controls. To ensure global best practices, all our factories are certified under the ISO 45001:2018 international standard. This commitment is a shared responsibility integrated into the daily roles of our employees.

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

We utilize the "We Care" EHSS Manual as the standardized framework for identifying work-related hazards and assessing risks across all manufacturing sites. Our process includes continuous identification of systematic procedures for both routine and non-routine tasks. A multi-layered defense strategy that employs proactive risk analysis to implement engineering and administrative controls is in place. A specialized program that integrates safety requirements into the procurement stage and by involving stakeholders before new machinery is commissioned, we ensure safety is "designed-in" rather than retrofitted. All areas and functions are included to check and measure effectiveness of management system. Further, the

"Attitudes for Life" program fosters a culture of shared responsibility, focusing on high-risk tasks to prevent life-altering injuries for both permanent and other than permanent employees and workers.

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

Under our "We Care" framework, we maintain a transparent culture where all employees and workers are empowered to report hazards, and unsafe conditions through established formal and informal channels. This is supported by regular management safety walks and reviews that ensure every worker-led observation is systematically addressed.

Furthermore, we foster an environment of safety-first accountability where workers are encouraged to prioritize their well-being and are empowered to stop work or remove themselves from situations where they perceive to be an imminent risk to their health or safety. Any incident reported is assessed to implement proactive controls and drive continuous improvement.

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

Yes, permanent white collar employees and their family members have access to the Company provided or Company supported medical benefits. They are covered under Group Medical Coverage (GMC). Employees and Workers have access to medical benefits through Company provided group insurance policies and Company funded medical support services.

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

Safety Incident/Number	Category*	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.27	0.16
Total recordable work-related injuries	Employees	0	0
	Workers	3	2
No. of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

**Including in the contract workforce*

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

We ensure a safe and healthy workplace through a multi-layered approach that integrates technical safeguards with a proactive safety culture. Key measures taken by the Company includes:

- Machine Safety & Remediation: We conduct Comprehensive Machine Risk Assessments (MRA) and periodic testing of critical safety controls, including interlocks, light curtains, and area scanners, to ensure safe equipments and protection of workers.
- High-Risk Infrastructure Audits: Focused audits are performed on critical systems such as lifts, cranes, electrical substations, and fire safety pumps to verify adherence to Standard Operating Procedures (SOPs).
- Fire Safety Infrastructure: We are continuously upgrading fire safety infrastructure to mitigate any fire risk.
- Risk Mitigation & PPE: We enforce strict compliance with safety standards and the mandatory use of Personal Protective Equipment (PPE), supported by a "zero-tolerance" policy for workplace violence.

- Employee Empowerment: Through our "We Care" framework, we encourage active participation in hazard identification and incident reporting, ensuring that safety is a shared responsibility across all levels of the Company.

13. Number of Complaints on the following made by Employees and Workers:

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	Nil	-

14. Assessments for the year:

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

We employ a rigorous Root Cause Analysis (RCA) protocol for all safety-related incidents to identify and implement both Corrective and Preventive Actions (CAPA). To ensure these measures are effective, key learnings are institutionalized across all sites, and their long-term impact is verified through recurring safety audits. To address significant risks identified during assessments, we have implemented a continuous program involving third-party experts who provide specialized guidance and perform independent validations of safety improvements. A multi-year initiative to modernize fire safety infrastructure, enhancing our factories resilience and emergency response capabilities. Further, we have implemented traffic safety infrastructure, separate pedestrian & vehicle movement routes and pathways, visual signages and provided awareness training to all employees on traffic safety. We have also proactively deployed safety alerts to prevent similar risks across all factories.

Leadership Indicators

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

(A) Employees (Y/N) - Y

(B) Workers (Y/N) - Y

The Company has in place General Term Insurance and Accidental Insurance policy for its employees and workers.

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 has a Supplier Code of Conduct and Third Party Due Diligence process which covers governance and compliance areas to ensure that suppliers must have proper process in place for deduction and deposit of statutory dues.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	1	Nil	Nil	Nil

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

Yes, we provide tax and investment guidance to the separating employees.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	96%
Working Conditions	96%

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 from assessment of health and safety practices and working conditions of value chain partners.

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

Essential Indicators

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

Key Stakeholder groups of the entity are identified based on a mapping of the value chain of the Company and understanding the contributions and influence of the stakeholders to this value chain. The metrics of this decision-making is closely aligned with influence, connectedness and criticality to operations. We remain closely connected to the changing requirements of our various stakeholder groups.

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

Our engagement with the stakeholders, provides us with diverse perspectives giving valuable insights and information we might not otherwise recognize. Identifying the priorities of our stakeholders including consumers, employees, leaders, investors, trade customers, suppliers, etc. helps us understand and address impacts, risks and opportunities to better serve them. Through formal and informal methods, we reach out regularly for feedback and work to foster an environment in which all perspectives are welcome.

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
Employees	No	Direct Connect, Townhalls, Online Surveys, Training Sessions	On Going basis	Trainings, well-being, career development, skill upgradation, organisational values, grievances etc.
Local Communities	Yes	CSR Events, Local events, community needs assessments, other events	Ongoing basis	Community needs, environmental protection and regeneration, education, health, hygiene and wellness
Suppliers	No	Meeting, Email communications, Telecommunications, Social media, Conferences, websites, dedicated portals, audits, trainings	Ongoing basis	Sustainable sourcing, quality measures, process improvements, technical knowledge exchange/ trainings
Consumers	No	Websites, Advertisements, Email, Call Centres, Social Media, Satisfaction Surveys, Consumer Researches, messages	Ongoing basis	Product awareness, safety measures, maintenance and servicing, consumer insights, complaints, suggestions
Distributors, dealers and other Business associates	No	Email, Meetings, Messages	Ongoing basis	Service Delivery, business relations, new launches, customer experience, technical discussions and training
Regulatory bodies and Industry associations	No	Meetings, Conferences, and other external public platforms	Ongoing basis	Matters relating to policy strengthening, technical standards and other socio - economic matters
Shareholders and investors	No	Shareholders meetings, e-mail communications, analyst calls, website disclosures and intimations, newspaper advertisements	Ongoing basis	Financial results, business performance, presentation, statutory updates, corporate governance requirements, investor queries and grievances etc.

Although we have marked 'No' for some of the aforementioned stakeholders, we are continuously striving to uplift the vulnerable and marginalized segments within these groups.

Leadership Indicators:

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

   The Leadership team of the Company holds direct interactive sessions with the relevant stakeholders like regulatory bodies, industry associations, local communities and assesses the environmental, social and economical issues and provides regular reports to the Board of Directors on the feedback from such consultations and engagements. The Board makes the necessary recommendations if any.

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.**

   The stakeholder insights gaged at the time of engagement are used to identify and manage the environmental and social issues of the respective stakeholder across the value chain which addresses their concerns and needs. This helps the Company in the long term growth by incorporating the changes in its policies and initiatives e.g., various tech-enabled avenues have been constructed based on feedback and ideas from consumers, community initiatives like solar panels, water conservation, etc. are being focused upon based on inputs received from the communities. The CSR Committee through Implementation Partners has held several rounds of consultation spanning over years with the local communities to identify their concerns and has actioned their needs by building several water reservoirs.

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

   The Company regularly engages with the local communities and addresses the concerns of marginalized groups. Addressing the concerns of vulnerable or marginalized stakeholder groups is crucial for the Company as it aims to foster inclusivity and social responsibility. The Company has also revised its CSR strategy considering the need assessment of local communities and has initiated its ongoing Water Project for sustainable water resource conservation and development of local communities. Further details on CSR activities can be referred to in the CSR Report which forms part of this Annual Report.

PRINCIPLE 5: Businesses should respect and promote human rights

We support the human rights of everyone we work with and expect our business partners to do the same. Our operations are conducted on a foundation that ensures every individual works of their own free will in a safe and healthy environment. We strictly oppose discrimination, slavery, and child labor, maintaining rigorous controls and protections to prevent them. Furthermore, we promote diversity and wage parity, while respecting the rights of our employees to associate freely and pursue outside interests.

Our Integrity Manual (Code of Ethics) serves as the guide for our corporate culture, balancing our core values with actionable principles. We foster a "speak up" environment where individuals feel respected, valued, and heard, ensuring our workforce thrives within the Company. Our policies regarding employee behavior and supplier expectations are closely aligned with these values, and we provide multiple Integrity Channels for employees to communicate any concerns.

Beyond our internal commitment, we hold our suppliers and business partners accountable to these same principles through our Supplier Code of Conduct (SCoC). Additionally, our Integrity Line remains available for both internal and external stakeholders to report any human rights concerns.

Essential Indicators

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered(D)	% (D/C)
Employees						
Permanent	1,524	1,091	71.58%	1,583	1,347	85%
Other than permanent*	9,523	-	-	8,922	-	-
Total Employees	**11,047**	**1,091**	**9.88%**	**10,505**	**1,347**	**13%**
Workers						
Permanent	552	338	61%	610	517	85%
Other than permanent*	5,011	-	-	4,139	-	-
Total Workers	**5,563**	**338**	**6%**	**4,749**	**517**	**11%**

**Training sessions for employees and workers in the "other than permanent" category are organised by their direct employer.*

2. Details of minimum wages paid to Employees and Workers, in the following format:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
		Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage	
	Total (A)	Number (B)	% (B/A)	Number (C)	% (C/A)	Total (D)	Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Permanent	**1,524**	**-**	**-**	**1,524**	**100%**	**1,583**	**-**	**-**	**1,583**	**100%**
- Male	1,284	-	-	1,284	100%	1,336	-	-	1,336	100%
- Female	240	-	-	240	100%	247	-	-	247	100%
Other than Permanent	**9,523**	**-**	**-**	**9,523**	**100%**	**8,922**	**-**	**-**	**8,922**	**100%**
- Male	8,329	-	-	8,329	100%	7,872	-	-	7,872	100%
- Female	1,194	-	-	1,194	100%	1,050	-	-	1,050	100%
Workers										
Permanent	**552**	**5**	**0.91%**	**547**	**99.09%**	**610**	**-**	**-**	**610**	**100%**
- Male	541	3	0.55%	538	99.45%	607	-	-	607	100%
- Female	11	2	18.18%	9	81.82%	3	-	-	3	100%
Other than Permanent	**5,011**	**4,008**	**80%**	**1,003**	**20%**	**4,139**	**3,383**	**82%**	**756**	**18%**
- Male	3,673	2,720	74%	953	26%	3,177	2,461	77%	716	23%
- Female	1,338	1,288	96%	50	4%	962	922	96%	40	4%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in INR Lacs)	Number	Median remuneration/ salary/ wages of respective category (in INR Lacs)
Board of Directors (BoD)*	4	55.38	1	57.50
Key Managerial Personnel (KMP)^	3	299.00	1	98.00
Employees other than BoD and KMP#	1,279	17.0	240	13.8
Workers#	541	9.4	11	6.0

** Excludes Managing Director and Executive Director*

^ Includes Managing Director and Executive Director

#Remuneration has been taken as annual compensation with 100% target variable pay (annual bonus) excluding Long Term Incentives (Stock options from Whirlpool Corporation, US) if any

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages**	16.75%*	10.50%

**The above details include other than Permanent employees and workers of the Company.*

***Gross wages includes the actual variable pay (annual bonus) payout which depends upon Company performance and Individual employee performance and includes Long Term Incentive (Stock options from Whirlpool Corporation, US) if any vested during the year.*

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

Beyond maintaining stringent policies and internal controls, our organization counts on its workforce to identify and report any concerns. Our "Speak Up, Listen Up" culture is fundamental to our shared achievement, as every team member plays a role in upholding the high ethical standards we pursue daily, including any human rights concerns. To support this, we provide comprehensive training and various Integrity Channels for employees to raise inquiries or report concerns, including those related to human rights. There is a structured investigation protocol to manage, review, and close any reported matters, with oversight provided by a specialized committee of senior management. Our Trade Partners are bound by contract to best practices in human rights and the Company has the right to initiate action against them if they violate any human rights. The Company also conducts audits of its Trade Partners to identify any human rights concerns.

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

Stakeholder's human rights concerns are addressed with the utmost seriousness, and the Company welcomes their input for organizational enhancement. Employees can report their concerns through multiple channels, such raising the concerns to the Legal team, Human Resources, or direct management. Additionally Integrity Line provides a confidential platform for individuals to anonymously submit values-related inquiries or reports without the threat of retaliation.

6. Number of Complaints on the following made by Employees and Workers:

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	1	0	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/ Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	NIL
Complaints on POSH as a % of female employees / workers	0.04%	NA
Complaints on POSH upheld	1	NA

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

The Company is committed to maintaining a workplace that is entirely free of harassment and discrimination. To support this goal, we have implemented specific protocols designed to shield complainants from any retaliatory and negative outcomes. The Company strictly shields the identity of the complainant and ensures this information does not go out at any stage of the investigations, neither before nor after it. Our strictly enforced "Zero Retaliation Policy" ensures that no employee or individual faces retribution for making a report in good faith. This commitment is explicitly detailed within the Company's Integrity Manual (Code of Conduct). By championing a culture centered on respect and transparent communication, we ensure that all employees can express their concerns with the full assurance that they will not face adverse repercussions.

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

We uphold the human rights of everyone we engage with and expect our business partners to do the same. To maintain the highest standards in our value chain, the Company mandates that all suppliers and service providers adhere to our "Supplier Code of Conduct". This policy is a prerequisite for any business partnership and necessitates full compliance with relevant legislation, specifically focusing on human rights, environmental protection, and the quality of goods and services. The Company conducts audits of its trade partners to ensure that they are compliant with the Supplier Code of Conduct.

10. Assessments for the year:

During the year, our factories and offices review and certify statutory compliances relating to these areas at a prescribed frequency.

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	Our various locations including factories are periodically assessed as per applicable rules and regulations, by internal auditors to ensure compliance with statutory and regulatory requirements.
Forced Labour/Involuntary Labour	
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.

No significant concerns or risks in the aforementioned areas were identified. Based on these periodic assessments, we routinely address any identified risks through comprehensive action plans. Additionally, as part of preventive measures, regular awareness and training sessions are conducted for the employees and workers.

Leadership Indicators:

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

The Company is committed to prevent any human rights violation and ensures the compliance of the Policy through structured mechanisms. Upon review of the business processes, no material process modifications or new introductions were necessary as a result of these assessments.

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

Our approach on human rights is built on foundational principles such as inclusion and diversity, equality, non-discrimination, mutual respect, and the provision of a safe and healthy environment for all employees and visitors. To ensure these standards are upheld, human rights facets are reviewed regularly by compliance teams, internal auditors, and subject matter experts. The insights gained from these evaluations are integrated into our corporate processes to facilitate necessary improvements and actions; and if any corrective action is needed then the same is taken against the relevant party.

This commitment extends to our supply chain and value chain partners which are required to follow our Supplier Code of Conduct (SCoC), which establishes our expectations regarding ethical conduct and business standards. We conduct periodic SCoC audits to assess our value chain partners against various criteria, including their adherence to human rights. The Company conducts evaluations of its trade partners for compliance with its Supplier Code of Conduct.

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?

We are dedicated to fostering an inclusive environment through proactive infrastructure upgrades that ensure accessibility for both employees and visitors. In compliance with the Rights of Persons with Disabilities Act, 2016, we have implemented several measures at our offices, including the installation of ramps, wheelchair-accessible reception desks, designated washrooms, elevator voice annunciators, evacuation chairs, accessible restrooms, fire alarm flashers, and inclusive guest facilities. We remain committed to continuously enhancing accessibility across all our remaining premises.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	96%
Discrimination at workplace	96%
Child Labour	96%
Forced Labour/Involuntary Labour	96%
Wages	96%
Others - Please specify	96%

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

   Non-Compliant suppliers were asked to submit the Corrective and Preventive Action which is to be submitted and implemented within a defined timeframe. Post that re-audit is planned at supplier's end failing in which may result in exit strategy with the supplier.

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

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)*
From renewable sources (in gigajoules)		
Total electricity consumption (A)	32,911	31,487
Total fuel consumption (B)	2,578	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	35,489	31,487
From non-renewable sources (in gigajoules)		
Total electricity consumption (D)	113,072	95,476
Total fuel consumption (E)	33,423	39,958
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	146,495	135,434
Total energy consumed (A+B+C+D+E+F)	181,984	166,921
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	0.0000024	0.0000022
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed (GJ) / Revenue from operations adjusted for PPP)	0.000050	0.000046
Energy intensity in terms of physical output *(GJ per product)*	0.039	0.032

**last year numbers have been reported only for manufacturing facilities within the factories however this year the reported numbers includes entire factory.*

Note: Conversion rate for PPP is 20.34

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, Adwin Advisory Services Private Limited.

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 we are not classified as an energy-intensive industry under the Performance, Achieve, and Trade (PAT) scheme of the Government of India.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)*
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	52,485	56,762
(iii) Third party water	114,572	123,169
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	167,057	179,931
Total volume of water consumption (in kilolitres)	163,548	173,264
Water intensity per rupee of turnover (Total water consumption (KL)/ Revenue from operations)	0.0000022	0.0000023
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption (KL) / Revenue from operations adjusted for PPP)	0.000045	0.000048
Water intensity in terms of physical output *(KL per product)*	0.035	0.04

**last year numbers have been reported only for manufacturing facilities within the factories however this year the reported numbers includes entire factory.*

Note: Conversion rate for PPP is 20.34

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, Adwin Advisory Services Private Limited.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge* by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment - please specify level of treatment (Secondary treatment)	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment - please specify level of treatment# (Secondary treatment)	3,509	6,667**
Total water discharged (in kilolitres)	3,509	6,667

**Water discharge has been reported for owned manufacturing locations.*

***Wastewater is treated in the Company's own effluent treatment plants through secondary treatment and then discharged in accordance with the consent requirements of the Pollution Control Board.*

#Level of Treatment: The waste water from domestic waste & industrial effluent is treated with standard process following primary, secondary & tertiary treatment to achieve the treated water norms specified in the Consent to Operate and other notified norms to ensure its best reuse in the application other than potable purpose. This is only for Faridabad factory.

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, Adwin Advisory Services Private Limited.

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

The Company has implemented a Zero Liquid Discharge (ZLD) mechanism at two of its factories i.e. in Puducherry and Pune by utilizing 100% of their treated wastewater for on-site horticulture and landscaping. Our Faridabad factory utilizes an advanced on-site wastewater treatment plant to ensure all effluent meets or exceeds the discharge standards mandated by the State Pollution Control Board. This treated water is discharged into municipal sewage lines in strict compliance with the consent conditions and volume limits set by the relevant regulatory authorities.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Nox	mg/m3	36.36	12.74
Sox	mg/m3	5.0	5.0
Particulate matter (PM)	mg/m3	36.11	9.29
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others - please specify	NA	NA	NA

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

The Company monitors these parameters as part of its operational efficiency projects, however, no external assessment has been conducted.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)*
Total Scope 1 emissions (Break-up of the GHG into Co2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	*Metric tonnes of Co2 equivalent*	1,782	2,215
Total Scope 2 emissions (Break-up of the GHG into Co2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	*Metric tonnes of Co2 equivalent*	22,341	19,496
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	*Metric tonnes of Co2 equivalent/ Revenue from Operations*	0.0000003	0.0000003
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)	*Metric tonnes of Co2 equivalent/ Revenue adjusted for PPP*	0.000006	0.000006
Total Scope 1 and Scope 2 emission intensity in terms of physical output	*Metric tonnes of Co2 equivalent per Product*	0.005	0.004

**last year numbers have been reported only for manufacturing facilities within the factories however this year the reported numbers includes entire factory.*

Note: Conversion rate for PPP is 20.34

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, Adwin Advisory Services Private Limited.

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

We are committed to achieving ambitious Scope 1 and Scope 2 emission reduction targets through our "Culture of Excellence" framework. We have implemented a diverse portfolio of decarbonization projects across our factories, including 320 KW solar renewable energy integration wherein additional 320 KW solar capacity was installed to increase our renewable source of energy. Further, we are adopting to bio-diesel for Diesel Generator (DG) sets to reduce carbon intensity and continue use of the same. We are using 100% forklifts in our Pune factory which are battery operated and have plans for such replacement in our other two factories as well. Other measures like replacement of nitrogen generation equipment with high-efficiency units and the installation of Variable Frequency Drives (VFDs), energy efficient equipments and centralized cooling systems were also taken.

These initiatives have resulted in a measurable reduction in energy consumption and overall GHG footprint. We continue to conduct structured assessments to identify and scale further emission-reduction opportunities.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)**
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	8,469.11	8,801
E-waste **(B)**	286.85	305
Bio-medical waste **(C)**	0.01	0.04
Construction and demolition waste **(D)**	-	-
Battery waste **(E)**	6.36	3.48
Radioactive waste **(F)**	-	-
Other Hazardous waste. Please specify, if any. **(G)**	97.46	104
Other Non-hazardous waste generated **(H)**. *Please specify, if any.* (Break-up by composition i.e. by materials relevant to the sector)	5,554.34	5,557
Total (A+B + C + D + E + F + G + H)	14,414	14,771
Waste intensity per rupee of turnover (Total waste generated (MT) / Revenue from operations)	0.0000002	0.0000002
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated (MT) / Revenue from operations adjusted for PPP)	0.0000040	0.0000041
Waste intensity in terms of physical output *(MT per Product)*	0.003	0.003
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled*	7,490	7,495
(ii) Re-used	6,836	7,183
(iii) Other recovery operations	-	-
Total	**14,326**	**14,678**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	41.3	48
(ii) Landfilling	0.6	-
(iii) Other disposal operations *(Waste to energy)*	46.3	45
Total	**88.2**	**93**

** All recyclable waste has been recycled through authorized recyclers.*

***last year numbers have been reported only for manufacturing facilities within the factories however this year the reported numbers includes entire factory.*

Note: Conversion rate for PPP is 20.34.

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, Adwin Advisory Services Private Limited.

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

We deploy a "Segregation at Source" protocol to manage hazardous and non-hazardous waste streams effectively. Our robust waste management system is supported by employee training, monitoring and disposal through authorised recyclers. Regular training sessions to ensure high standards of waste handling and segregation are imparted. Periodic shop-floor audits and inspections with a closed-loop feedback mechanism to drive continuous compliance is ensured along with disposal of waste through government-authorized dealers and recyclers, as per the requirements of local environmental regulations. Our strategy focuses on "Safety by Design" and process optimization where every new chemical introduced at our factories undergoes a rigorous review to assess toxicity, environmental hazards, and disposal requirements before approval. We also proactively invest in modern manufacturing technologies to phase out or reduce the volume of hazardous substances. We continuously monitor and evaluate our processes to further strengthen the waste management.

11. **If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:**

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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

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

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

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

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 : Faridabad, Pune & Pondicherry

   (ii) Nature of operations : Manufacturing of Refrigerators and Washers

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)**
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	52,485	56,762
(iii) Third party water	114,572	123,169
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	167,057	179,931
Total volume of water consumption (in kilolitres)	163,548	173,264
Water intensity per rupee of turnover (Water consumed / turnover) *(KL per INR Million)*	2.19	2.33
Water discharge by destination and level of treatment(in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment#	3,509	6,667*
Total water discharged (in kilolitres)	**3,509**	**6,667**

***the last year numbers have been reclassified and all factories have been included under water stress areas for previous year as well.*

** Wastewater is treated in the Company's own effluent treatment plants through secondary treatment and then discharged in accordance with the consent requirements of the Pollution Control Board. Only Faridabad factory was included in water stress area last year.*

#Level of Treatment: The waste water from domestic waste & industrial effluent is treated with standard process following primary, secondary & tertiary treatment to achieve the treated water norms specified in the Consent to Operate and other notified norms to ensure its best reuse in the application other than potable purpose.

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

The Company monitors these parameters as part of its operational efficiency projects, however, no external assessment has been conducted.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into Co2, CH, N2O, HFCs, PFCs, SF6, NF3, if available)	*Metric tonnes of Co2 equivalent*	9,334,865	8,884,423
Total Scope 3 emissions per rupee of turnover	*Metric tonnes of Co2 equivalent per INR Million*	124.90	140.30

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 external assessment has been conducted.

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.**

None of the Company's manufacturing sites are located in ecological sensitive areas.

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

S. No.	Initiative undertaken	Details of the initiative *(Web-link, if any, may be provided along-with summary)*	Outcome of the initiative
1	Reuse of treated water in toilet application	Faridabad site has completed 100% dual piping system at site to use onsite treated water, this helped to reduce consumption of fresh water.	14,510 KL of fresh water saved.
2	Reduction of Mix industrial waste	Faridabad site continue doing effective waste segregation, which helps to reduce hazardous waste.	Effective waste segregation helped to reduce mix industrial waste by 38%.

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

Yes. We maintain a robust Business Continuity and Disaster Management Plan (BCP) designed to ensure operational resilience. The framework integrates detailed risk assessments with structured emergency response and recovery protocols for critical business functions. Key components include redundant backup strategies, resource allocation, and stringent IT security to safeguard data. To ensure readiness, we conduct regular employee training, stakeholder communication drills, and ongoing plan reviews. This proactive approach allows us to adapt to emerging risks, ensuring a prompt restoration of normal operations following any disruption and reinforcing our commitment to organizational preparedness and stability.

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.**

   While no significant adverse environmental impacts have been reported, the Company recognizes that the value chain is a critical area for sustainability oversight. To adapt to and mitigate potential risks, we enforce a Supplier Code of Conduct (SCoC) that requires suppliers to meet high environmental and quality benchmarks.

   We utilize proactive audits and targeted screenings to monitor supplier performance. By integrating third-party due diligence and specialized tracking for conflict minerals, we identify and address potential vulnerabilities early. This systematic approach ensures our value chain operates responsibly and minimizes the risk of indirect environmental or social harm.

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

   As on March 31, 2026, 96% of the suppliers (by value) were assessed for environmental impacts

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

   a. **By the listed entity**: NIL

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

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

Active engagement in the public policy landscape is essential for the Company's prosperity. The Company's dedicated teams strive to achieve impactful and sustainable policy results across a range of vital sectors, such as environmental protection, consumer protection, energy, technological advancement, taxation, and product safety.

Essential Indicators

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

   The Company is affiliated to 7 trade and industry associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	CEAMA - Consumer Electronics Appliance Manufacturer Association	National
2.	FICCI - Federation of Indian Chambers of Commerce and Industries	
3.	RAMA - Refrigeration And Air Conditioning Manufacturers Association	
4.	CII - Confederation of Indian Industry	
5.	Confederation of Indian Industry - Puducherry	State
6.	Faridabad Industries Association	
7.	Ranjangaon Industries Association (RIA)	

2. **Provide details of corrective action taken or underway on any issues related to anticompetitive 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:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others - please specify)	Web Link, if available
1.	The Company through its authorized representative participates in dialogues and responds to the public consultations. The Integrity Manual and the principles stated therein govern the acts of the entity. Only authorized individuals are permitted to engage with these institutions.	We are represented in key industry and business associations, where we engage in policy advocacy transparently, responsibly and for the furtherance of the industry's interest.	No	At appropriate intervals	NA

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

We recognize that our business success is inextricably linked to the communities in which we operate, the environmental resources we steward, and the well-being of our employees. Our approach to community care reflects this understanding of interconnectedness, guiding our commitment to high-impact CSR initiatives that foster sustainable and inclusive development.

Essential Indicators

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

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

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

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

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

We engage with the local communities to understand and address their concerns and grievances. Our CSR programs and projects play a big role in this. For better resource management, conservation, and sustainable growth and development in local communities we maintain a continuous dialogue with them, develop our initiatives and monitor the implementation. Further, all stakeholders can also reach out to us through the Integrity Line for the redressal of their grievances. We have also developed various mechanisms to redress the complaints of the communities in a prompt and timely manner.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)**
Directly sourced from MSMEs/ small producers	17%*	8%
Directly from within India	86%	75%

**Includes medium enterprises*

***purchases include purchases of raw materials, packaging materials and components only whereas in the current financial year all purchases have been taken.*

5. Job creation in smaller towns

Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost:

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	0.18%	NIL
Semi-urban	9.60%	9.62%
Urban	10.33%	6.39%
Metropolitan	79.89%	83.99%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

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

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

While we do not have a formal preferential procurement policy, our Supplier Diversity Program-aligned with our commitment to an inclusive culture-is driven by our desire to collaborate with the best and brightest partners from a wide range of backgrounds. We believe that engaging a broad array of suppliers fosters innovation, elevates product quality, and ensures better representation for our diverse consumer base. Consequently, we promote inclusive procurement practices that broaden our supplier pool and encourage healthy competition, having enhanced our sourcing processes to actively include mechanisms for diverse-owned suppliers.

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

Not Applicable

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

Not Applicable

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

   Not Applicable

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.**

   Not Applicable

6. **Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Water project	More than 80,000	100%

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

Essential Indicators

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

   For our consumers, we deliver value through both innovative, high-quality products and differentiated service experiences that enhance life at home. As consumers remain our primary focus, we maintain a real-time understanding of evolving preferences, allowing us to continuously innovate and redesign our service journeys. We utilize a comprehensive consumer care and response management system to address queries, feedback, and concerns. Consumers can reach us via telephone or digital channels-including email, WhatsApp, social media, and chat-and we are committed to providing prompt, relevant resolutions. Upon receipt of a service request, we deploy a trained technician to address the issue, followed by an SMS-based feedback link sent immediately upon resolution. We monitor this feedback diligently to consistently improve our Net Promoter Score (NPS).

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:

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other*	252	689	-	369	673	-

**Total ongoing consumer court cases. The consumer court cases pending at the end of the FY includes cases pending from previous years.*

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

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

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

The Company has established a comprehensive Information Security Management System (ISMS) comprising well-structured policies and procedures aligned with recognized industry standards. Demonstrating our deep commitment to earning the trust of our customers and stakeholders, we continuously invest in managing cybersecurity and privacy risks, safeguarding our information assets, and ensuring the integrity of our enterprise environment. To strengthen our security posture, we employ proactive measures such as state-of-the-art countermeasures and a robust cybersecurity awareness program, which includes training, simulated phishing exercises, campaigns, and regular communications. We also maintain standardized, well-tested processes for security monitoring and incident response. With a strong emphasis on privacy, we prioritize transparency in data collection and use, supported by rigorous safeguards. Through a blend of corporate policies, detailed procedures, ongoing training, and comprehensive risk controls, we ensure that all personal and sensitive information is processed in full compliance with applicable laws and established privacy practices.

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:

We adhere to globally recognized standards for cybersecurity and data privacy. In response to the continuously evolving threat landscape, we regularly assess and monitor our IT security infrastructure as part of our comprehensive cybersecurity strategy. This includes the ongoing integration of advanced tools, updated practices, enhanced policies, and other proactive measures to strengthen our security posture. To date, no regulatory authority has imposed any penalties or taken enforcement actions related to cybersecurity and privacy.

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

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

      There were no instances of reportable data breaches in the current financial year.

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

      There were no instances of reportable data breaches involving personally identifiable information of customers.

   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 information on products and services of the entity can be accessed at the Company's website at www.india.whirlpool.in.

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

   Each of our products comes with detailed manuals and guides that provide comprehensive instructions on safe and responsible usage, maintenance, and troubleshooting. For relevant product categories, we offer professional installation services where trained technicians not only set up the product but also educate the consumer on proper usage and safety measures. Our website features a dedicated section on our products and safe usage, and our consumer support team is available to provide guidance and answer any questions related to the safe and responsible use of our products and services. As consumer safety is our utmost priority, we undertake numerous initiatives to train our authorized channel partners on safe product usage, ensuring this critical information is effectively communicated to end users.

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

   Our Products are not part of essential services however we inform the customer during the call about disruption of services if any.

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)**

   We are committed to consumer satisfaction, prioritizing transparency through comprehensive product information and clear labeling. Each product is accompanied by a detailed manual, and for relevant categories, we offer professional installation services to guide consumers on proper usage and safety protocols. Product information is displayed in full compliance with relevant regulations, including critical details on product specifications and safe disposal instructions. Furthermore, we maintain a structured feedback program, as detailed in our Directors' Report, while our digital marketing team continuously monitors online channels to gather and address consumer input.

INDEPENDENT REASONABLE ASSURANCE STATEMENT EXHIBIT-A

To the Board of Directors of Whirlpool of India Limited on the BRSR Core Disclosures for FY 2025-26

Assurance provider	Adwin Advisory Services Private Limited
Reporting entity	Whirlpool of India Limited
CIN	L29191PN1960PLC020063
Registered office	Plot No. A-4, MIDC, Ranjangaon, Taluka - Shirur, District - Pune, Maharashtra - 412220
Assurance subject matter	BRSR Core disclosures only
Assurance level	Reasonable assurance
Reporting period	1 April 2025 to 31 March 2026

1. Introduction and Engagement

Whirlpool of India Limited ("Whirlpool" or "the Company"), CIN: L29191PN1960PLC020063, having its registered office at Plot No. A-4, MIDC, Ranjangaon, Taluka - Shirur, District - Pune, Maharashtra - 412220, has engaged Adwin Advisory Services Private Limited ("Adwin Advisory", "we", "us" or "our") to undertake an independent reasonable assurance engagement on the Company's Business Responsibility and Sustainability Reporting Core ("BRSR Core") disclosures for the financial year ended 31 March 2026.

The reporting period covered under this assurance engagement is 1 April 2025 to 31 March 2026. The assurance engagement has been performed only for the reporting boundary agreed with the Company and described in this statement.

This statement is intended for inclusion in the Company's Annual Report / BRSR / BRSR Core disclosure for FY 2025-26 and for submission to relevant stakeholders, as may be applicable.

2. Reporting Boundary, Locations and Limitation

The assurance boundary for this engagement was confined to the three manufacturing plants of Whirlpool of India Limited located at Faridabad, Pune and Pondicherry (Puducherry), as represented by the Company. For the purpose of assurance procedures, the following locations were included within the BRSR Core reporting boundary: Faridabad Plant, Pune Plant and Puducherry Plant.

As part of our assurance procedures, we physically visited the Faridabad Plant. The Pune and Pondicherry (Puducherry) Plants were covered through review of data, documents, calculations, evidence, management explanations and remote interactions, to the extent made available by the Company.

The reporting boundary does not cover the offices and warehouses of the Company and hence were excluded from the Reporting Boundary. Accordingly, this assurance statement should not be read as providing assurance over the complete standalone operations of Whirlpool of India Limited.

This boundary limitation is a specific limitation of this assurance engagement. The conclusion expressed in this statement is restricted to the BRSR Core disclosures prepared for the three manufacturing plants covered under the agreed boundary.

3. Management's Responsibility

The management of Whirlpool of India Limited is responsible for the preparation and presentation of the BRSR Core disclosures in accordance with the applicable SEBI requirements, BRSR Core format, industry standards, and internal reporting criteria adopted by the Company.

- identifying the applicable BRSR Core KPIs and determining the reporting boundary and exclusions;
- collecting, collating, calculating and reporting BRSR Core data for the three plants covered under the agreed boundary;
- maintaining adequate records, working files and supporting documents for reported data;

- designing, implementing and maintaining internal controls over BRSR Core reporting;
- ensuring completeness, accuracy and consistency of the information disclosed within the agreed boundary;
- applying appropriate methodologies, assumptions, estimates, conversion factors and emission factors;
- ensuring compliance with applicable statutory and regulatory requirements; and
- ensuring that the BRSR Core disclosures are free from material misstatement, whether due to fraud or error.

The BRSR Core disclosures and related information remain the sole responsibility of the management of Whirlpool of India Limited.

4. Adwin Advisory's Responsibility

Our responsibility is to express an independent reasonable assurance conclusion on the BRSR Core disclosures of Whirlpool of India Limited for the reporting period 1 April 2025 to 31 March 2026, based on the procedures performed and evidence obtained.

A reasonable assurance engagement involves performing procedures to obtain sufficient appropriate evidence to reduce assurance engagement risk to an acceptably low level and to enable us to express a positive form of conclusion.

We have not been engaged to provide assurance on the complete BRSR, previous year data, financial statements, corporate governance report, management discussion and analysis, or any other section of the Annual Report, except where such information has been used as supporting evidence for the BRSR Core disclosures within the agreed boundary.

5. Assurance Standards and Criteria

The reasonable assurance engagement on the BRSR Core disclosures of Whirlpool of India Limited for the financial year ended 31 March 2026 has been conducted in accordance with the following assurance standards, regulatory requirements and reporting criteria, as applicable:

- International Standard on Assurance Engagements 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information ("ISAE 3000 Revised");
- International Standard on Assurance Engagements 3410 - Assurance Engagements on Greenhouse Gas Statements ("ISAE 3410"), to the extent applicable to greenhouse gas emissions and related environmental indicators;
- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time;
- SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023 on "BRSR Core - Framework for Assurance and ESG Disclosures for Value Chain";
- SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20 December 2024 on "Industry Standards on Reporting of BRSR Core";
- SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28 March 2025 on "Measures to facilitate ease of doing business with respect to framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosure on green credits";
- SEBI Master Circular for compliance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities, issued on 30 January 2026, to the extent applicable to BRSR / BRSR Core related requirements;
- the format, definitions, guidance, attribute-wise metrics and reporting instructions prescribed under BRSR Core and the applicable Industry Standards Forum guidance;
- internal reporting policies, procedures, data definitions, calculation methodologies and management-approved reporting criteria adopted by the Company for preparation of BRSR Core disclosures; and
- recognized standards, protocols and methodologies for specific indicators, including the GHG Protocol - A Corporate Accounting and Reporting Standard, relevant emission factors, conversion factors and other generally accepted calculation approaches, wherever applicable.

6. Scope of Assurance

Our assurance engagement covered only the BRSR Core disclosures of Whirlpool of India Limited for FY 2025-26 and only for the three factories covered under the agreed reporting boundary. The assurance was performed for the current reporting period only, i.e., 1 April 2025 to 31 March 2026. No assurance has been performed on previous year data. Accordingly, any previous year figures, baselines or comparative information, if presented by the Company, are outside the scope of this assurance statement.

The scope included, as applicable, BRSR Core KPIs under the following ESG attributes:

S. No.	BRSR Core Attribute
1	Greenhouse gas footprint
2	Water footprint
3	Energy footprint
4	Embracing circularity - waste management
5	Enhancing employee wellbeing and safety
6	Enabling gender diversity in business
7	Enabling inclusive development
8	Fairness in engaging with customers and suppliers
9	Open-ness of business

7. Assurance Methodology

Our assurance procedures included, but were not limited to, the following:

- Reviewing whether the BRSR Core disclosures were prepared in accordance with applicable SEBI requirements and reporting criteria;
- Understanding the Company's process for preparing BRSR Core disclosures for the three manufacturing plants covered under the agreed boundary;
- Reviewing the reporting boundary and exclusions, including exclusion of Head Office / Corporate Office, warehouses and other offices;
- Understanding the process for data collection, collation, consolidation and review across the Faridabad, Pune and Pondicherry (Puducherry) plants;
- Physically visiting the Faridabad Plant for site-level discussions, walkthroughs and sample verification;
- Reviewing plant-level data, source documents, calculations, management explanations and supporting evidence for Pune and Pondicherry (Puducherry), to the extent made available;
- Reviewing BRSR Core reporting templates, calculation sheets and supporting documents;
- Testing selected data points and source documents on a sample basis;
- Conducting discussions with relevant management personnel, process owners and data owners;
- Reviewing the design and implementation of key internal controls relevant to BRSR Core reporting within the agreed boundary;
- Assessing whether data definitions and calculation methodologies were applied consistently;
- Reviewing assumptions, estimates, conversion factors and emission factors used for relevant indicators;
- Assessing the appropriateness of GHG calculation methodologies for applicable Scope 1 and Scope 2 indicators;
- Reviewing supporting evidence for energy, water, emissions, waste, employee wellbeing, safety, gender diversity, inclusive development, customer / supplier fairness and openness of business indicators;
- Checking arithmetical accuracy and consistency of reported numbers with underlying working files;
- Reviewing explanations for exclusions, estimates, assumptions or limitations, wherever applicable;
- Evaluating whether corrections identified during the assurance process were appropriately reflected; and
- Assessing whether the final BRSR Core disclosures are prepared, in all material respects, in accordance with the applicable criteria.

8. Inherent Limitations

There are inherent limitations in any assurance engagement, including the use of judgement, selective testing of data, reliance on representations, and the possibility that material misstatements may remain undetected.

Non-financial information is subject to greater inherent limitations than financial information due to varying data collection systems across sites, use of assumptions, estimates and conversion factors, differences in measurement and monitoring practices, evolving reporting frameworks, and the absence of universally standardised methodologies for certain ESG indicators.

The reporting boundary for this engagement is limited to the three manufacturing plants only. Since Head Office / Corporate Office, warehouses and other offices were outside the reporting boundary, the assurance conclusion does not extend to those locations or to company-wide standalone performance beyond the agreed boundary.

Our conclusion is based on the procedures performed, evidence obtained and information made available to us during the course of the engagement.

9. Exclusions and Specific Boundary Limitations

The following are excluded from the scope of this assurance engagement:

- Complete BRSR assurance;
- Previous year data and comparative information;
- Locations other than 3 factories of the Company
- Financial statements and financial performance indicators already subject to statutory audit;
- Management discussion and analysis;
- Corporate governance report;
- Strategy, targets, commitments, aspirations or forward-looking statements;
- Legal interpretation of compliance with laws and regulations;
- Value chain disclosures, unless specifically included in the agreed scope;
- Data or information outside the reporting period 1 April 2025 to 31 March 2026; and
- Subsidiaries, joint ventures, associates or any locations not included in the agreed reporting boundary.

10. Independence, Ethical Requirements and Quality Control

Adwin Advisory Services Private Limited confirms that it has maintained independence in relation to this assurance engagement.

We confirm that, to the best of our knowledge and belief, there is no conflict of interest with respect to this engagement. We have not been involved in the preparation of the BRSR Core disclosures or the underlying data of Whirlpool of India Limited in a manner that would compromise our independence.

Our assurance team has complied with applicable ethical, independence and quality control requirements relevant to this engagement. The engagement team comprised professionals with appropriate knowledge and experience in sustainability reporting, BRSR Core, ESG data verification, GHG accounting and assurance procedures.

11. Reasonable Assurance Conclusion

Based on the procedures performed and evidence obtained, in our opinion, the BRSR Core disclosures of Whirlpool of India Limited for the financial year ended 31 March 2026, restricted to the three factories at Faridabad, Pune and Puducherry, are prepared, in all material respects, in accordance with the applicable BRSR Core reporting criteria prescribed by SEBI and the reporting criteria adopted by the Company.

Our conclusion is limited to the BRSR Core disclosures for the agreed reporting boundary for the reporting period 1 April 2025 to 31 March 2026.

12. Restriction on Use

This assurance statement has been prepared solely for the use of Whirlpool of India Limited for inclusion in its Annual Report / BRSR / BRSR Core disclosure for FY 2025-26 and for submission to relevant stakeholders, as may be required.

We do not accept or assume responsibility to any party other than Whirlpool of India Limited for our work, this assurance statement, or the conclusion expressed herein, except where required under applicable law or regulation.

For Adwin Advisory Services Private Limited

Place: Jaipur
Date: 05th August 2026

Gauri Methi
Lead Assurer and Director