

05th August 2026

The General Manager,
Department of Corporate Services
Bombay Stock Exchange Ltd (BSE)
Phiroze Jheejheebhoy Towers,
Dalal Street,
Mumbai - 400 001.
Scrip Code - 543308
ISIN: INE967H01025

The Manager,
Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor,
Plot No.C/1, 'G' Block,
Bandra - Kurla Complex,
Mumbai - 400 051.
Symbol - KIMS
ISIN: INE967H01025

Dear Sir/Madam,

Sub: Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015- Submission of Business Responsibility and Sustainability Report (BRSR) with Reasonable Assurance Report for the FY 2025-26.

Pursuant to the provisions of Regulation 34(2)(f) of the Listing Regulations, please find attached copy of Business Responsibility and Sustainability Report for the financial year 2025-26, along with an Independent Practitioners' Reasonable Assurance Report provided by M/s. Brahmayya & Co., Chartered Accountants.

The BRSR also forms part of the Integrated Annual Report for the respective financial year, submitted to the Stock Exchanges vide letter dated August 5, 2026.

The 24th Annual Report is being uploaded on the website of the Company at <https://www.kimshospitals.com/investors/Disclosures> under Regulation 46 of SEBI (LODR) Regulations, 2015/Financial Information/Annual Report.

We request you to take this on record.

Thanking you,

Yours truly,

For Krishna Institute of Medical Sciences Limited

Digitally signed by
NAGAJAYANTHI JUTTUR
RAGHAVENDRA DAS
Date: 2026.08.05 20:27:14
+05'30'

Nagajayanthi J.R

Company Secretary & Compliance Officer

Enclosed: As above

Krishna Institute of Medical Sciences Limited

D.No.: 1-8-31/1, Minister Road, Secunderabad - 500 003, Telangana, India
Phone: +91 40 4488 5000/4488 5184 | Fax: +91-40-27840980 | kimshospitals.com
CIN: L55101TG1973PLC040558



Business Responsibility and Sustainability Report



BRSR Summary

Responsible business practices remain integral to delivering quality healthcare and creating sustainable value across the healthcare ecosystem. Sustainability is embedded throughout the healthcare value chain—from the responsible sourcing of medicines, medical devices and services to the delivery of safe, accessible and high-quality patient care.

Sustainability considerations remain embedded across operations to strengthen resilience, enhance healthcare outcomes and create long-term value for all stakeholders. The Business Responsibility and Sustainability Report (BRSR) for FY 2025–26 presents performance against the National Guidelines on Responsible Business Conduct (NGRBC) and SEBI's BRSR framework. The report highlights the approach adopted towards environmental stewardship, social responsibility and sound governance through responsible resource management, regulatory compliance, stakeholder engagement and continuous improvement.

Principle-wise Summary

Principle 1: Ethical Governance and Transparency



KIMS Hospitals upholds the highest standards of integrity through a governance framework founded on ethical conduct, transparency and accountability. Robust compliance mechanisms, effective risk oversight and responsible decision-making reinforce stakeholder confidence and support long-term value creation.

Principle 2: Sustainability in Product and Service Delivery



Quality healthcare is strengthened through responsible procurement, clinical excellence and efficient resource management across the healthcare value chain. Sustainable operational practices support safe, accessible and reliable healthcare services while enhancing long-term resilience.

Principle 3: Employee Well-being



A safe, inclusive and enabling workplace remains central to organisational growth. Continued focus on employee well-being, capability development, occupational health and diversity supports a resilient and engaged workforce.

Principle 4: Stakeholder Inclusiveness



Meaningful engagement with patients, employees, suppliers, investors, regulators and communities enables responsive decision-making and strengthens long-term relationships across the healthcare ecosystem.

Principle 5: Human Rights



Respect for human rights is embedded across business operations through equitable employment practices, non-discrimination, equal opportunity and accessible grievance redressal mechanisms.

Principle 6: Environmental Responsibility



Environmental responsibility is integrated into hospital operations through efficient management of energy, water and biomedical waste, alongside compliance with applicable environmental regulations and continuous resource optimisation.

Principle 7: Responsible Public Policy Advocacy



Engagement with industry bodies and regulatory authorities is undertaken in a transparent and responsible manner, supporting the advancement of the healthcare sector while maintaining high standards of governance.

Principle 8: Inclusive Growth and Community Development



Healthcare accessibility and community well-being remain integral to the organisation's social responsibility agenda. Preventive healthcare, outreach initiatives and community development programmes contribute to inclusive and equitable growth.

Principle 9: Customer and Patient Centricity



Patient trust is strengthened through quality clinical outcomes, ethical healthcare practices, patient safety and continuous enhancement of the overall care experience, supported by responsible data management and service excellence.

SECTION A: GENERAL DISCLOSURES



I. Details of listed entity

1. Corporate Identity Number (CIN) of the Company	L55101TG1973PLC040558
2. Name of the Company	Krishna Institute of Medical Sciences Limited
3. Year of Incorporation	26/07/1973
4. Registered Office Address	D.NO.1-8-31/1, Minister Road, Secunderabad, Telangana, India - 500003
5. Corporate Address	D.NO.1-8-31/1, Minister Road, Secunderabad, Telangana, India - 500003
6. Email Address	cs@kimshospitals.com
7. Telephone	040-44885000
8. Website	http://www.kimshospitals.com/
9. Financial Year Reported	2025-26
10. Name of the Stock Exchanges where shares are listed	Bombay Stock Exchange (BSE) & National Stock Exchange (NSE)
11. Paid-up Capital	80,02,77,870
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Dr. Nagajayanthi J.R Company Secretary & Compliance officer Ph: 040-44885000 Email: cs@kimshospitals.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures made under this report are made on a standalone basis for Krishna Institute of Medical Sciences Limited (KIMS).
14. Name of assurance provider	M/s. Brahmayya & Co. (Chartered Accountants)
15. Type of assurance obtained	Reasonable Assurance

II. Products/Services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1	Hospital and Medical Care	Hospital Activities	96.78%

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

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1	KIMS offer a bouquet of comprehensive healthcare services across 40 specialties including cardiac sciences, oncology, neurosciences, gastric sciences, orthopedics, organ transplantation, renal sciences, and mother & child care.	86100	96.78%

III. Operations

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

Location	Number of Hospitals	Number of offices	Total
National	6	0	6
International	0	0	0

19. Markets served by the Company

a. Number of locations

Locations	Number
National (No. of States)	3
International (No. of Countries)	0

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

1.67%

c. Types of customers

KIMS serves a diverse domestic patient base across India, including both insured and uninsured individuals.

Patient Segments:

- Self-paying patients
- Beneficiaries of government-sponsored health schemes, including the Central Government Health Scheme (CGHS), Ex-Servicemen Contributory Health Scheme (ECHS), and other central and state healthcare programs

KIMS adopts an equitable and professional approach to service delivery, ensuring inclusive access to quality healthcare irrespective of patients' payment mode or socio-economic background.

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

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

Sl. No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No)
1	Arunodaya Hospitals Private Limited	Subsidiary	65.95	No
2	KIMS Hospital Enterprises Private Limited	Subsidiary	90.97	No
3	Iconkrishi Institute of Medical Sciences Private Limited	Subsidiary	51.00	No
4	Saveera Institute of Medical Sciences Private Limited	Subsidiary	74.57	No
5	KIMS Hospital Kurnool Private Limited	Subsidiary	55.00	No
6	Sarvejana Healthcare Private Limited	Subsidiary	76.24	No
7	SPANV Medisearch Lifesciences Private Limited	Subsidiary	69.30	No
8	KIMS Hospitals Private Limited	Subsidiary	100.00	No
9	KIMS Swastha Private Limited	Subsidiary	100.00	No
10	KIMS Hospital Bengaluru Private Limited	Subsidiary	79.94	No
11	Chalasani Hospitals Private Limited	Subsidiary	100.00	No
12	Meda Institute of Podiatry Private Limited	Subsidiary	51.00	No
13	KIMS Manavata Hospitals Private Limited	Subsidiary	51.00	No
14	Kondapur Healthcare Limited	Associate	40.51	No

VI. CSR Details

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

(ii) Turnover (in ₹): 17013.77 Million

(iii) Net worth (in ₹): 24,283.69 Million

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide web link for grievance redressal policy)	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes*			-			-
Investors (other than shareholders)	Yes*	NIL		-	NIL		-
Shareholders	Yes*	1	0	-	1	0	All complaints were addressed and resolved
Employees and workers	Yes*	1	0	-	2	0	-
Customers	Yes* (Feedback collected at the time of discharge)	450	0	-	492	0	-
Value Chain Partners	Yes*	NIL		-	NIL		-
Others	Yes*			-			-

* <https://www.kimshospitals.com/investors/>

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

Sl. 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	Dependency on Healthcare Professionals	Risk	A shortage of skilled professionals and evolving market demands may require the Company to offer higher compensation to attract and retain talent.	Specialist physicians are compensated based on services rendered, and the Company remains agile in aligning remuneration with evolving market dynamics to attract and retain skilled expertise.	Negative
2	Waste Management	Risk	Improper handling of biomedical waste may lead to regulatory non-compliance, pose risks to public health, and contribute to environmental degradation.	The Company has implemented a formal waste management policy aligned with State Pollution Control Board norms and Biomedical Waste Management Rules. Regular staff training is conducted to ensure safe handling and disposal practices.	Negative
3	Regulatory Compliance	Risk	The healthcare sector is highly regulated, and non-compliance may result in legal penalties and reputational damage.	The Company has deployed a centralized digital tool to monitor compliance requirements and efficiently route them to the relevant departments.	Negative
4	Data Security	Risk	Handling sensitive patient data exposes the Company to cybersecurity threats and data privacy risks amid evolving regulatory requirements.	Advanced IT systems, regular monitoring, antivirus software, and data protection protocols are in place to safeguard patient information	Negative
5	Technological Advancements	Opportunity	Proactive adoption of secure and advanced technologies can strengthen patient trust and foster long-term loyalty.	The Company continuously upgrades its IT infrastructure, security systems, and patient interfaces to enhance service delivery and improve user satisfaction.	Positive
6	Dependency on Supply Chain	Risk	Delays or disruptions in procuring medical supplies may adversely impact service continuity and operational efficiency.	Vendors undergo a stringent onboarding and performance review process, with strict adherence to contractual terms and service-level agreements (SLAs).	Negative
7	Intense Competition	Risk	The presence of multiple healthcare providers intensifies competition across pricing, quality of care, and service delivery standards.	The Company maintains a strategic focus on physician engagement, competitive pricing, and superior patient care to differentiate its offerings in a competitive market.	Negative
8	Community Outreach	Opportunity	Engagement through CSR initiatives fosters community trust, strengthens local relationships, and contributes to overall public well-being.	The Company undertakes structured CSR initiatives focused on healthcare, education, sanitation, and community infrastructure development.	Positive
9	Specialized Departments	Opportunity	Offering niche services helps attract targeted patient segments and enhances the institution's reputation.	Investments in skilled personnel, advanced diagnostics, and tailored care protocols enable the Company to deliver specialised and targeted service offerings.	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

[illegible]

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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) Kims Hospitals is committed to offer affordable, high quality healthcare services while maintaining good sustainable practices. As a trusted healthcare brand in the South region, we always strive to provide high quality service to the patients in a worldclass infrastructure with utmost care.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).									
9. Does the Company have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.									
10. Details of review of NGRBCs by the Company:									

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

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

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

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

Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

01

Principle

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

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

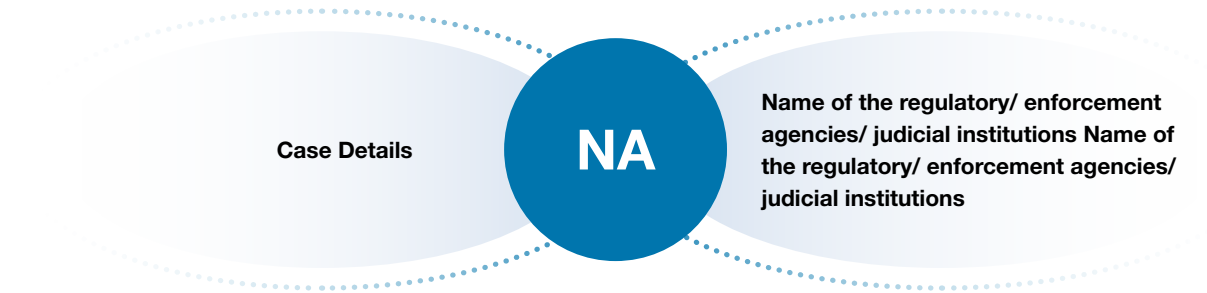
Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors		NIL	
Key Managerial Personnel	29	- Emergency codes - Fire safety, Incident reporting - Radiation safety	80%
Employees other than Board of Directors and KMPs	29	- HIC - Handling Vulnerable patients - BLS, Occupational Hazards - HIRA, Disciplinary and Grievance handling	80%
Workers	29	- POSH - Adrenaline & LMS - Risk within Hospital environment - Hospital disaster Management Plan - Privileging process(clinical staff) - HIMS, NABH & ISO Standards - HR Policies - Cancer awareness - Hand hygiene - Varicose veins - Storage of medication - Self defense - Women's safety - Cyber crime - Awareness Session On Narcotic Drugs & Psychotropic Substances - A Session by Brahama Kumaris on Design your Destiny - International Yoga Day - Awareness Session On Code Grey	80%

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:

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

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

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.



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

KIMS is committed to upholding the highest standards of corporate governance and ethical business practices, with anti-bribery and anti-corruption principles firmly embedded within its Code of Conduct and overall governance framework.

The Company's approach is centered on ensuring compliance with applicable laws and regulations, safeguarding its reputation as a trusted healthcare institution, proactively mitigating bribery-related risks, and promoting a culture of integrity, transparency, and accountability across its operations.

Although KIMS does not have a standalone anti-bribery policy, these principles are comprehensively integrated into its Code of Conduct and apply to all employees and relevant stakeholders.

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

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	No complaints were received in relation to issues of conflict of interest against any of our Directors or KMPs in the reporting year and in the year before that.	NIL	No complaints were received in relation to issues of conflict of interest against any of our Directors or KMPs in the reporting year and in the year before that.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL		NIL	

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

Not applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	124.40	125.29

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	74.23%	67%
	b. Number of trading houses where purchases are made from	1465	890
	c. Purchases from top 10 trading houses as % of total Number of trading houses	30.83%	24.00%
Concentration of Sales	a. Sales to dealer / distributors as % of total sales	NA	NA
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	0.58%	0.53%
	b. Sales (Sales to related parties as % of Total Sales)	1.36%	1.40%
	c. Loans & advances given to related parties as % of Total loans & advances	67.03%	84.86%
	d. Investments in related parties as % of Total Investments made	19.51%	17.96%

Leadership Indicators

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

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

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

Yes, KIMS has a Code of Conduct applicable to Board members and senior management.

- Conflict of Interest: Emphasizes avoidance of actual or perceived conflicts.
- Disclosure Requirements: Mandates full disclosure of any personal, professional, or financial interests that may impact objectivity.
- Ethical Alignment: Promotes transparency and alignment between individual interests and organizational goals.

For more information: https://assets.kimshospitals.com/docs/4_policy_on_code_of_conduct.pdf

02
Principle

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

Essential Indicator:

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

Segment	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R & D Capex	Assessment of Capex and R&D spend to be incurred by the Company is always in line with its possible impact in betterment of social & environmental components associated with business activities. These are inseparable cost of project and hence separate identification of such cost is not feasible.		

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

Yes, KIMS has procedures in place to promote sustainable sourcing across its procurement processes.

- Vendor Evaluation: New vendors undergo rigorous assessment prior to onboarding.
- Ongoing Monitoring: Existing vendors are periodically evaluated for performance and alignment with Company values.
- Sustainability Integration: Sustainability considerations are progressively being incorporated into vendor selection and procurement decisions.

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

98.45%

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

	(a) Plastics (including packaging)	Authorized Recycling: All plastic waste is handed over to authorized recyclers in compliance with applicable waste management regulations.
	(b) E-waste	Regulatory Compliance: E-waste is disposed of through recyclers authorized by the Central Pollution Control Board (CPCB), in accordance with applicable regulations.
	(c) Hazardous waste	• Waste Disposal: Residual waste from the Sewerage Treatment Plant (STP) and general healthcare operations is disposed of through authorized municipal and biomedical waste channels. • Water Reuse: Treated water from the STP is reused for landscaping and plant watering, promoting resource efficiency.
	(d) other waste.	Authorized Disposal: All biomedical waste is handed over to CPCB-authorized treatment facilities for safe and compliant disposal.

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

Not applicable

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
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Considering the nature of operations and business activities of KIMS, Life Cycle Assessment is not being conducted.

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
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Given the company's operation in the healthcare sector, this is not applicable.

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	FY 2024-25

Given the company's operation in the healthcare sector, this is not applicable.

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			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
 Plastics (including packaging)	KIMS follows defined protocols for the safe and compliant management of different waste streams.					
 E-waste	Biomedical Waste: Managed in accordance with the Bio-Medical Waste Management Rules, 2016 (and amendments) and disposed of through CPCB-authorized treatment facilities.					
 Hazardous waste	E-Waste: Handed over to CPCB-authorized recyclers for responsible disposal.					
 Other waste	Other Waste: Segregated, securely stored, and disposed of in line with local municipal regulations through authorized collection systems.					

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
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Not Applicable

03
Principle

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

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities#	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
 Male	2801	2801	100%	0	0%	0	0%	0	0%	17	0.6%
 Female	3354	3354	100%	0	0%	40	1.19%	0	0%	11	0.3%
Total	6155	6155	100%	0	0%	40	0.65%	0	0%	28	0.5%
Other than Permanent employees											
 Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
 Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities#	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%
Other than Permanent Workers											
Male	798	0	0%	0	0%	0	0%	0	0%	0	0%
Female	794	0	0%	0	0%	0	0%	0	0%	0	0%
Total	1592	0	0%	0	0%	0	0%	0	0%	0	0%

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

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.13%	0.16%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	99%	100%	Y	99%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	52.0%	100%	Y	63%	100%	Y
Others- please specify	0%	NA	NA	0	0%	NA

*Gratuity is been paid to all the eligible permanent employees only.

3. Accessibility of workplaces

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

Yes, KIMS is committed to fostering an inclusive and accessible environment for all stakeholders, including patients, visitors, employees, and workers. The Company aligns its practices with the provisions of the Rights of Persons with Disabilities Act, 2016, to ensure equitable access across its operations.

The Company has undertaken the following measures to promote accessibility and inclusivity:

- **Accessible Infrastructure:** All KIMS facilities are equipped with ramps, accessible restrooms, and other necessary infrastructure to support persons with disabilities.
- **Pan-India Implementation:** Accessibility features are implemented across all hospitals and workplaces operated by the Company in India.
- **Employee Sensitization:** Staff members are sensitized and trained to assist differently-abled individuals with empathy, dignity, and care.

Through these initiatives, KIMS aims to create a supportive and barrier-free environment, ensuring equal access and a respectful experience for all individuals.

For more information: https://assets.kimshospitals.com/docs/4_policy_on_code_of_conduct.pdf

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

KIMS is committed to fostering a fair, inclusive, and respectful workplace, free from discrimination on the basis of race, gender, religion, age, disability, or any other characteristic.

To institutionalize these principles, the Company has implemented the following policies and practices:

- **Recruitment and Selection Policy:** Ensures that all hiring decisions are based solely on merit, qualifications, and capability, promoting equal opportunity for all candidates.
- **Employee Rights and Responsibilities Policy:** Mandates fair and equitable treatment of employees and fosters a workplace culture grounded in dignity, respect, and inclusivity.

Through these measures, KIMS strives to uphold diversity, equity, and inclusion across its workforce and operations.

For more information: https://assets.kimshospitals.com/docs/4_policy_on_code_of_conduct.pdf

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

Gender	Permanent Employees		Permanent Workers*	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
 Male	0	0%	0	0
 Female	40	100%	0	0
Total	40	100%	0	0

*The Company does not have any permanent workers which is why the number reflected above equals zero.

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

		Yes/No (If yes, then give details of the mechanism in brief)
	Permanent workers	Yes, KIMS has established a structured mechanism to receive and address grievances of employees and workers in a timely and fair manner. The key elements of the mechanism are as follows: • Accessible Reporting Channels: Employees and workers can raise grievances through designated reporting channels, including reporting to immediate supervisors, the Human Resources (HR) department, or through formal complaint mechanisms. • Structured Resolution Process: All grievances are reviewed and addressed through a defined process in consultation with the respective Head of Department (HOD) and HR team, ensuring impartiality and confidentiality. • Progressive Escalation Framework: Depending on the nature and severity of the issue, appropriate actions may be taken, including counselling and coaching, followed by oral warnings, written warnings, and, where necessary, termination, in line with company policies. • Standardized Procedures: A formal and consistent format is followed for grievance handling and resolution to ensure transparency, accountability, and fairness. This mechanism ensures that all concerns are addressed promptly while maintaining a respectful and supportive work environment. Coach and Council, Oral warning, written warning & termination - Specific format will be followed which will be discussed together with HOD Coach and Council, Oral warning, written warning & termination - Specific format will be followed which will be discussed together with HOD Coach and Council, Oral warning, written warning & termination - Specific format will be followed which will be discussed together with HOD
	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			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
Total Permanent Employees	6155	0	0	5264	0	0
 Male	2801	0	0	2457	0	0
 Female	3354	0	0	2807	0	0
Total Permanent Workers	0	0	0	0	0	0
 Male	0	0	0	0	0	0
 Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	2801	2100	75%	1456	52%	2457	1695	69%	1400	57%
Female	3354	2616	78%	1945	58%	2807	1992	71%	1712	61%
Total	6155	4716	76.6%	3401	55%	5264	3687	70%	3112	59%
Workers										
Male	798	518	65%	551	69%	552	413	74%	442	80%
Female	794	588	74%	572	72%	672	497	73%	512	76%
Total	1592	1106	69.5%	1123	70.5%	1224	910	74%	954	78%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	2801	2801	100%	2457	2457	100%
Female	3354	3354	100%	2807	2807	100%
Total	6155	6155	100%	5264	5264	100%
Workers						
Male	798	798	100%	552	552	100%
Female	794	794	100%	672	672	100%
Total	1592	1592	100%	1124	1224	100%

10. Health and Safety Management System:

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

KIMS has implemented an Occupational Health and Safety (OHS) Management System across its operations to ensure a safe and healthy working environment for all employees and workers.

- **Periodic Implementation:** The OHS management system is conducted on a quarterly basis.
- **Employee Coverage:** Approximately 300 employees are covered under this system in each quarter.
- **Continuity:** The initiative has been in place since January 2023 and is consistently implemented across reporting periods.

Through this structured approach, the Company aims to proactively monitor, manage, and improve workplace health and safety standards.

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

KIMS, through its Quality Department, conducts periodic and systematic audits across all departments to identify both routine and non-routine work-related hazards.

- **Comprehensive Risk Identification:** Audits are designed to capture potential occupational risks across diverse operational settings.
- **Continuous Monitoring:** These assessments are carried out regularly to ensure ongoing evaluation of workplace safety conditions.
- **Risk Mitigation:** Findings from the audits are used to implement corrective and preventive measures, strengthening the Company's overall safety management framework.

This structured approach enables KIMS to proactively manage occupational health and safety risks and foster a safe working environment.

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

Yes, KIMS has established Standard Operating Procedures (SOPs) across all work units to ensure effective identification and management of workplace hazards.

- **Defined Reporting Mechanism:** SOPs provide clear guidance to employees on reporting unsafe conditions and potential hazards.
- **Right to Withdraw from Unsafe Work:** Employees are encouraged to refrain from or withdraw from work situations that may pose a risk to their health and safety.
- **Non-Retaliation Assurance:** Employees are empowered to take such actions without fear of retribution, fostering a culture of openness and accountability.

These measures reinforce KIMS' commitment to proactive risk management and a strong safety-first culture.

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

Yes, KIMS provides access to non-occupational medical and healthcare services to all employees and workers, supporting their overall well-being beyond workplace-related health needs.

- **Comprehensive Coverage:** Healthcare services are available to employees and workers irrespective of the nature of their role.
- **Holistic Well-being:** The Company's approach extends beyond occupational health, addressing general medical needs and promoting overall wellness.

Through this initiative, KIMS reinforces its commitment to the health and well-being of its workforce.

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

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

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

KIMS is committed to maintaining a safe, healthy, and inclusive workplace through the implementation of robust policies, systems, and practices. Key measures undertaken by the Company include:

- **POSH Compliance:** Full adherence to the Prevention of Sexual Harassment (POSH) Act, with a duly constituted Internal Complaints Committee (ICC) to address and resolve complaints in a timely and confidential manner.
- **Grievance Redressal:** An active Grievance Redressal Committee is in place to address employee concerns fairly, transparently, and without bias.
- **Emergency Preparedness:** Regular fire drills, implementation of emergency response codes, and periodic awareness sessions are conducted to ensure preparedness for unforeseen situations.
- **Occupational Health and Safety Training:** Ongoing training programs on fire safety, hazard identification, and safe operational practices are conducted for both new and existing employees.
- **Biomedical Waste Management:** Standard Operating Procedures (SOPs) are strictly followed for the safe handling and disposal of hazardous biomedical waste, in compliance with applicable Biomedical Waste Management Rules.

Through these initiatives, KIMS aims to foster a culture of safety, compliance, and employee well-being across all its operations.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	0
Working Conditions	0

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.

Not Applicable

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

Yes, KIMS ensures social security coverage for its workforce, with all eligible employees and workers enrolled under the Employees' State Insurance (ESI) scheme.

- **Comprehensive Coverage:** The ESI scheme provides access to medical benefits, sickness benefits, maternity benefits, and other social security provisions.
- **Employee Welfare:** This initiative supports the financial and healthcare security of employees and workers, reinforcing the Company's commitment to their well-being.

Through this coverage, KIMS promotes a secure and supportive working environment for its workforce.

2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.

KIMS ensures that its value chain partners adhere to all applicable statutory and regulatory requirements, particularly in relation to labour and employee welfare compliances.

- **Statutory Deductions and Deposits:** Value chain partners are required to ensure timely deduction and deposit of statutory dues such as Employees' Provident Fund (EPF), Employees' State Insurance (ESI), and Professional Tax, in accordance with applicable laws.
- **Contractual Obligations:** All vendor and partner agreements include explicit clauses mandating compliance with relevant labour laws and statutory requirements, including the fulfilment of obligations related to employee benefits and dues.

Through these measures, KIMS promotes responsible business practices and ensures compliance across its value chain.

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

	Total No. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	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, KIMS provides transition assistance to employees nearing retirement or separation.

- **Post-Retirement Guidance:** Support on understanding and accessing retirement benefits.
- **Career Planning:** Assistance for future career opportunities and planning.
- **Employee Welfare Initiatives:** Programs aimed at enhancing employability and facilitating smooth transitions.

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	NA
Working Conditions	NA

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.

Not Applicable

04
Principle

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

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

KIMS recognizes stakeholders as integral to its operations and long-term success. Key stakeholders include patients, employees, shareholders, investors, suppliers/vendors, and the local community.

- **Engagement Channels:** The Company engages stakeholders through performance reviews, meetings, surveys, feedback mechanisms, media interactions, and organized events.
- **Relationship Building:** This multi-channel approach fosters transparency, strengthens relationships, and builds long-term trust.
- **Inclusive Decision-Making:** Regular engagement enables the Company to understand stakeholder expectations and concerns, supporting informed and responsible decision-making across financial and non-financial aspects. Top of Form Bottom of Form

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly / others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Regulatory bodies/ Government/ Industry Associations	No	Website, Newspaper, Email		Ethical business practices, transparency in disclosures
Investors/ Funders/ Shareholders	No	Website, Newspaper, Email, Meetings		Business and financial performance, strategic roadmap for growth, ROCE, dividends
Vendors/ Suppliers/ Contractors/ Sellers	No	Meetings, Email		Quality assurance in the supply chain, mitigating environmental & social risks
Patients	Yes	Website, Newspaper, Email, SMS, Pamphlets	Need basis The Company engages with stakeholders as and when required.	Healthcare service quality, data privacy, patient relationship management, affordable healthcare
Local Communities	Yes	Newspaper, Website, Pamphlets, Advertisements		Affordability, better access to health & nutrition
Employees	No	Email, SMS, Meetings, Notice Board, Website, Intranet, Advertisements		Career progression, diversity & inclusion, employee engagement, well-being, rewards & recognitions
Industry Associates	No	Newspaper, Website, Pamphlets, Advertisements		Research & development partnerships
Healthcare Professionals	No	Email, Website, Newspaper, SMS, Meetings		Infrastructure support, research & development, occupational health & well-being

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.

KIMS ensures regular communication with key stakeholders through its management team.

- **Engagement Mechanisms:** Stakeholders are engaged through performance reviews, strategy meetings, and other structured interactions.
- **Feedback Integration:** Insights from stakeholder engagements are analysed and incorporated into the Company's strategic planning processes, aligning stakeholder expectations with organizational objectives.

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

Yes, stakeholder consultations play a key role in identifying and managing environmental and social issues.

- **Issue Identification:** Consultations help identify and prioritize material ESG issues.
- **Risk Mapping:** Identified issues are mapped to relevant risks across environmental, social, economic, and governance dimensions.
- **Mitigation Planning:** Appropriate mitigation strategies are developed and integrated into the Company's risk management framework.

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

KIMS undertakes CSR initiatives in line with its CSR Policy, focusing on supporting vulnerable and marginalized communities.

- **Focus Areas:** Education, gender equality, women's empowerment, and addressing hunger, poverty, nutrition, and healthcare needs.
- **Community Impact:** Programs are designed to address key social challenges and improve the well-being of disadvantaged groups.

05
Principle

Business should respect and promote human rights

Essential Indicator:

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	6155	4431	72%	5264	3741	71%
Other than Permanent	0	0	0%	0	0	0
Total Employees	6155	4431	72%	5264	0	71%
Workers						
Permanent	0	0	0	0	0	0
Other than Permanent	1592	1242	78%	1224	842	69%
Total Workers	1592	1242	78%	1224	842	69%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	6155	242	4%	5913	96%	5264	453	9%	4811	91%
 Male	2801	68	2%	2733	98%	2457	131	5%	2326	95%
 Female	3354	174	5%	3180	95%	2807	322	11%	2485	89%
Other than Permanent	NA									
 Male										
 Female										
Workers										
Permanent	NA									
 Male										
 Female										
Other than Permanent	1592	0	0	0	0	1224	0	0%	0	0
 Male	798	0	0	0	0	552	0	0%	0	0
 Female	794	0	0	0	0	672	0	0%	0	0

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

- a. The details are provided below:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	6	25,00,000	2	43,00,000
Key Managerial Personnel**	1	1,49,78,412	1	58,28,400
Employees other than BoD and KMP	2798	3,00,000	3352	2,42,436
Workers	798	1,70,352	794	1,70,352

*Mr. Adwik being Non-Executive Director, not included in the said calculations.

**Since Chairman & Managing Director, Chief Executive Officer and Whole-time Director are already included under the heading Board of Directors, the same has not been included again under the heading KMP.

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

	FY 2025-26	PY 2024-25
Gross wages paid to females as % of total wages	39%	39%

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

Yes, KIMS has established internal mechanisms to identify, prevent, and address human rights impacts arising from its business activities.

- **Grievance Redressal Mechanism:** The Company has implemented a comprehensive Grievance Policy to ensure a fair, accessible, and timely process for addressing concerns raised by employees.
- **Code of Conduct:** A formal Code of Conduct defines expected standards of behaviour and responsibilities, mandating compliance across all levels of the organization.
- **Oversight Committees:** Various internal committees are constituted to monitor and enforce adherence to human rights standards and ethical practices.
- **Zero Tolerance for Harassment:** KIMS follows a zero-tolerance approach towards workplace sexual harassment. A dedicated Internal Complaints Committee (ICC) is established in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, to address complaints in a confidential and time-bound manner.

Through these mechanisms, KIMS aims to uphold and protect human rights across its workforce and operations.

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

KIMS has established a structured Grievance Redressal Policy to address and resolve employee concerns in a fair, transparent, and timely manner.

- **Defined Process:** The policy outlines a systematic approach for receiving, reviewing, and resolving grievances across all levels of the organization.
- **Confidentiality and Protection:** The mechanism ensures confidentiality, safeguarding the anonymity and privacy of complainants.
- **Timely Resolution:** Grievances are addressed within defined timelines to ensure prompt and effective resolution.

This framework fosters a safe, supportive, and trust-based work environment, encouraging employees to raise concerns without hesitation.

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

The details are provided below:

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	1	0	Complaint closed as per the process	1	0	Complaint closed as per the process
Discrimination at workplace	1	0	-	1	0	-
Child Labour	0	0		0	0	
Forced Labour/ Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other Human rights related issues	0	0		0	0	

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

	FY 2025-26	PY 2024-25
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	1
ii) Complaints on POSH as a % of female employees / workers	0.024%	0.028%
iii) Complaints on POSH upheld	0	0

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

KIMS ensures that employees reporting concerns or participating in investigations are protected from discrimination, retaliation, or harassment.

- **Whistleblower Mechanism:** Enables reporting of unethical practices without fear of reprisal.
- **Confidentiality:** Complainant identity is safeguarded, with strict confidentiality maintained throughout the process.
- **Policy Support:** The Whistle Blower Policy, Code of Conduct, and Grievance Policy reinforce these protections. Top of FormBottom of Form

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

Yes, KIMS integrates human rights considerations into its business agreements.

- **Contractual Clauses:** All contracts, purchase orders, and partner agreements include clauses aligned with the Company's Code of Conduct, incorporating human rights commitments.

10. Assessment for the year:

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

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

NA

Leadership Indicators

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

KIMS has not received any grievances or complaints related to human rights violations during the reporting period.

The Company remains committed to upholding high standards of ethical conduct and human rights by regularly reviewing and updating its policies and processes in line with evolving regulatory requirements and governance practices.

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

KIMS has not undertaken formal human rights due diligence during the reporting period. However, the Company recognizes its importance and is open to evaluating and integrating such processes into its operations in future.

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

Yes, KIMS is committed to creating an inclusive and accessible environment for all individuals.

- **Accessible Infrastructure:** Facilities are equipped with ramps and dedicated amenities to support differently-abled individuals.
- **Employee Sensitization:** Staff are trained to understand and respond to the needs of differently-abled individuals with empathy and care.

These measures ensure equitable access to healthcare services for all.

4. Details on assessment of value chain partners:

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

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

NA

06

Principle

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

Essential Indicator:

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

Parameter	FY'2025-2026	FY'2024-2025
From renewable sources		
Total electricity consumption (A)	9,664.81	18,867.86
Total fuel consumption (B)	-	-
Energy consumption from other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	9,664.81	18,867.86
From non-renewable sources		
Total electricity consumption (D)	77,908.50	48,394.94
Total fuel consumption (E)	5,956.69	1,680.68
Energy consumption from other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	83,865.19	50,075.63
Total energy consumed (A+B+C+D+E+F)	93,530.00	68,943.49
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/₹ In Million)	5.50	4.98
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/Million USD)	111.87	102.91
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes M/s. Brahmayya & Co.	No -

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

Not applicable

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

Parameter	FY'2025-2026	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	2,47,354.00	2,46,904
(iii) Third party water	18,224.00	5,729
(iv) Seawater / desalinated water	-	0
(v) Others	94,731.00	58,292
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,60,309.00	3,10,925
Total volume of water consumption (in kilolitres)	3,60,309.00	3,10,925
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/₹ In Million)	21.18	22.46
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/Million USD)	430.80	464.12
Water intensity in terms of physical output	-	-
Water intensity (optional) –the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes M/s. Brahmayya & Co.	No -

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
Total water discharged (in kiloliters)	0	0
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes M/s. Brahmayya & Co.	No -

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

KIMS has implemented a Zero Liquid Discharge (ZLD) system as part of its sustainability initiatives.

- **Wastewater Treatment and Reuse:** Sewage from hospitals in Secunderabad, Nellore, and Rajahmundry is treated and reused for applications such as toilet flushing and cooling systems.
- **Resource Efficiency:** At the Ongole facility, treated wastewater is utilized for landscaping within the premises.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NO _x	µg/m ³	28.66	16.74
SO _x	µg/m ³	25.97	19.99
Particulate matter (PM)	µg/m ³	41.78	36.40
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify Mercury, Cadmium, Chromium etc.	-	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		No	

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	905.35	1057.44
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	15365.29	9773.09
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MT of CO ₂ e/₹ in million	0.96	0.78

Parameter	Unit	FY 2025-26	FY 2024-25
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)	MT of CO ₂ e/ Million US Dollar	19.53	16.17
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		Yes M/s. Brahmayya & Co.	No -

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

KIMS has undertaken multiple initiatives to reduce greenhouse gas (GHG) emissions, with a strong focus on energy efficiency and sustainability.

- **Energy Efficiency Initiatives:** KIMS Secunderabad partnered with an Energy Services Company (ESCO) under a performance-based model, enabling the implementation of Energy Conservation Measures (ECMs) without upfront capital investment and ensuring minimum annual energy savings.
- **Adoption of Clean Technologies:** The Company has implemented energy-efficient practices across its facilities, including complete transition to LED lighting, resulting in reduced energy consumption and emissions.
- **Green Cover Enhancement:** Tree plantation initiatives have been undertaken to support carbon sequestration, including saplings within office premises and large-scale plantation efforts through external partnerships.

These initiatives contribute to lowering the Company's carbon footprint and advancing its sustainability objectives.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0.10	1.28
Bio-medical waste (C)	297.93	279.13
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0.045	0.025
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Total (A+B + C + D + E + F + G + H)	298.075	280.438
Parameter		
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) (MT/₹ In Million)	0.02	0.02
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/Million USD)	0.41	0.42
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0

Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal (Third Party)	298.075	280.438
Total	298.075	280.438
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.		
	M/s. Brahmayya & Co.	

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

KIMS implements robust waste management practices in accordance with applicable environmental regulations and statutory requirements.

- **Biomedical Waste:** Managed in accordance with the Bio-Medical Waste Management Rules, 2016 (and amendments), and disposed of through CPCB-authorized treatment facilities.
- **E-Waste:** Handed over to CPCB-authorized vendors for safe and responsible disposal.
- **General Waste:** Segregated, stored, and managed in line with applicable municipal regulations and prescribed disposal practices.

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

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

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 for the current year					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, 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
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Yes, the Company ensures strict adherence to all applicable environmental laws, regulations, and guidelines in India.

- **Regulatory Compliance:** Emissions and waste generation are monitored across all operational units and maintained within prescribed limits.
- **Periodic Reviews:** Regular internal audits and assessments are conducted to ensure ongoing compliance.
- **Regulatory Reporting:** Monitoring results are reported to the Central Pollution Control Board (CPCB) and State Pollution Control Boards (SPCBs), as required.

The Company follows a proactive approach to environmental management, reinforcing its commitment to responsible and sustainable operations.

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 – Not Applicable KIMS does not withdraw, consume or discharge water in areas of water stress.
- (ii) Nature of operations – NA
- (iii) Water withdrawal, consumption and discharge in the following format: NA

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	The company did not measure its Scope 3 emissions during the reporting year. However, ongoing efforts are in place to track and record this data, which will be made available in the upcoming years.		
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity			
Note: Indicate if any independent assessment, evaluation, or assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		-	

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

Not applicable

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Nil			

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

KIMS has established a comprehensive disaster management policy to ensure operational continuity and effective response during emergencies.

- **Emergency Response Framework:** Enables timely activation of response protocols, resource mobilization, and efficient triage and care during mass casualty incidents.
- **Regular Drills:** Periodic emergency drills are conducted across facilities, with learnings integrated to strengthen preparedness.
- **Patient and Staff Safety:** The program focuses on minimizing morbidity and mortality while ensuring the safety of patients and employ.

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?

Not Applicable

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

Not conducted any assessment in current year.

8. How Many green credits have been generated or produced

a	By the listed entity	NA
b	By the top ten (in terms of value of purchase and sales respectively) value chain partners	NA

07
Principle

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

Essential Indicator:

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

4

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/ National)
1	Association of Healthcare Providers (India)	National
2	Consortium of Accredited Health Care Organization	National
3	Confederation of Indian Industry (CII)	State
4	Federation of Indian Chambers of Commerce and Industry (FICCI)	State

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

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

Leadership Indicators

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

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

08
Principle

Businesses should promote inclusive growth and equitable development.

Essential Indicator:

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

Name and brief details of project	SIA Notification No	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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NA, the company has not undertaken any SIA projects in the reporting year. The requirement of the same shall be assessed in the upcoming year and taken up accordingly.

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

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

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

The Company's operations do not have a negative impact on the local community. However, the company strongly believes that efforts must be made to protect the lives of communities living in and around the company's area of operations. Further, the company follows an open – door approach that fosters an environment of transparency and accountability for local community members raise their grievances, If any.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	The company's medical procurements are primarily based on prescriptions and clinician requirements. When products are supplied through MSME (Micro, Small, and Medium Enterprises) vendors, they are on boarded for supplies. However, no specific initiatives have been implemented to encourage MSME vendor on boarding specifically for medical supplies.	
Sourced directly from within the district and neighbouring districts.	91.18%	91.81%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY 2025-26	FY 2024-25
Rural		
% of Job creation in Rural areas	0	0
Semi-urban		
% of Job creation in Semi-urban areas	0	0
Urban		
% of Job creation in Urban areas	23.32%	28.63%

Location	FY 2025-26	FY 2024-25
Metropolitan		
% of Job creation in Metropolitan areas	76.68%	71.37%

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
Nil	

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

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

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups?

As a healthcare service provider, the Company prioritizes patient safety and clinical efficacy by sourcing medicines, consumables, medical devices, and equipment exclusively from regulated and approved vendors. This stringent procurement approach ensures adherence to applicable healthcare standards and regulatory requirements. However, the Company has not yet implemented specific initiatives aimed at encouraging participation from marginalized supplier groups within its procurement ecosystem.

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

NA

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

NA

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

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

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

Name of authority	Brief of the Case	Corrective action taken

6. Details of beneficiaries of CSR Projects*:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	Youth 4 Jobs (Bangalore) (New) (Skill Development)	250	80%
2	Devnar Foundation-(Free Cataract operations with IOL Implantation)	100	100%
3	Ramakrishna Math (New) (Dental Equipment)	250	80%
4	Kakatiya Vidya Trust (Serving Food)	600	90%
5	KFRC-Tech Mahindra Foundation – Secunderabad (Skill Development)	319	100%
6	KFRC-Tech Mahindra Foundation – Vizag(Skill Development)	205	100%
7	HI Vision Foundation (Sponsorship to Meritorious Students)	192	100%
8	Deaf Enabled Foundation (Providing facilities for Education to Children)	40	100%
9	Jaganmatha Sri Vengamamba Foundation (Remedial classes)	60	80%
10	CHD Group (srikakulam Project) (Research programme and campaign on Malnutrition)	340	100%
11	MEDICAL CAMPS		
	1. Health Camps	81258	100%
	2. Cancer Screening Camps	16500	100%
12	Misc. projects- Health and Education		
	1. Swarna Bharat Trust (Health and Education)	250	80%
	2. Paravastu Creative Foundation (Promoting Education)	200	80%
	3. Friends of Tribals Society (Providing facilities for Education to Children in tribal areas)	210	100%
13	KFRC in House (AI Powered Smart Glasses for Blind)	340	80%

*at Group Level



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

Essential Indicator:

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

KIMS places high priority on patient experience and has established a structured, multi-channel grievance redressal and feedback mechanism to ensure timely resolution and continuous service improvement.

Patients and stakeholders can provide feedback or lodge complaints through the following channels:

- Third-party post-discharge feedback system: A third-party agency conducts telephonic follow-ups with patients after discharge and records any complaints on a centralized portal.
- WhatsApp-based feedback mechanism: A feedback link is shared with patients via WhatsApp the day after discharge to capture their experience.
- Central Grievance Helpdesk: A 24/7 helpline is available for patients and attendants to report grievances or request assistance.

In addition, KIMS also facilitates direct grievance reporting and escalation through internal touchpoints:

- Direct interaction with Relationship Managers: Patients may share concerns directly with assigned relationship managers during their hospital visit.
- Immediate escalation to departments: Complaints are promptly escalated by relationship managers to the concerned department, where the respective Head of Department (HOD) is expected to resolve issues within a defined turnaround time (typically within one hour for urgent concerns).
- Grievance escalation channels: Unresolved issues may be escalated to the Patient Care Floor Manager or the Grievance Manager, who can be contacted via phone (7995222794), email (assistance@kimshospitals.com), or through the company website.

All recorded complaints are systematically reviewed, assigned to relevant department heads for root cause analysis, and followed up with corrective and preventive actions. Service recovery measures are also undertaken to address patient concerns and improve overall service quality.

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	NA
Safe and responsible usage	
Recycling and/or safe disposal	

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

Number of consumer complaints in respect of the following:	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy						
Advertising						
Cyber-security						
Delivery of essential services		NIL			NIL	
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		NA

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

Yes, KIMS has implemented a robust cybersecurity and data privacy policy to safeguard sensitive patient information, including medical records and personal data. The policy, available on the Company's intranet, provides guidance on managing data privacy risks in alignment with applicable healthcare data protection standards.

Link: This policy is available on the Company's intranet.

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

Not Applicable as the Company has no such instances.

7. Provide the following information relating to data breaches:

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

Leadership Indicators

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

Information regarding KIMS services is made available through multiple digital communication channels to ensure accessibility and transparency for patients and stakeholders. These include the official websites (www.kimshospitals.com and www.kimscuddles.com), as well as the organization's social media platforms:

- Facebook (KIMS Hospitals Facebook)
- Instagram (@kimshospitals)
- Twitter (@kimshospitals), LinkedIn (KIMS LinkedIn)
- YouTube (KIMS YouTube Channel)

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

KIMS ensures that detailed information about its medical services and operational policies is readily accessible via its official website and social media platforms. The hospital educates consumers on responsible service usage and ensures transparency through published policies and announcements.

The following process is followed:

- Doctors and Nurses counsel patients on treatment plan and home care
- Adverse effects of surgeries and medications are explained
- Potential Risks are also explained to patients

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

In line with Business Responsibility and Sustainability Reporting (BRSR) requirements on service continuity and customer communication, the Company has established a structured mechanism to manage anticipated service disruptions arising from natural disasters, cyber-attacks, technical failures, or regulatory directives.

In such instances, patients are proactively informed prior to their scheduled visits. Communications clearly outline the nature and cause of the disruption, the expected duration, and any interim arrangements or alternative care options available.

Further, the organisation maintains a comprehensive business continuity and contingency framework, which includes backup power systems, emergency medical supplies, and defined evacuation and response protocols. These measures are designed to ensure operational resilience and minimise any adverse impact on patient care delivery.

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

The Company does not provide or publicly display service-related information beyond applicable statutory disclosure requirements.

However, KIMS undertakes regular post-discharge patient satisfaction surveys through an independent third-party agency to obtain structured feedback on service quality. The Quality Department systematically reviews this feedback on a weekly basis. Relevant concerns, complaints, and suggestions are then escalated to the respective departments for necessary action, resolution, and continuous quality improvement.

Independent Practitioner's Reasonable Assurance Report on Identified Sustainability Information in Business Responsibility and Sustainability Report (BRSR) of Krishna Institute of Medical Sciences Limited

To
The Board of Directors,
Krishna Institute of Medical Sciences Limited

We have undertaken to perform a reasonable Assurance engagement of Krishna Institute of Medical Sciences Limited ('the Company' or 'KIMS') vide engagement letter dated 15th April 2026 in respect of agreed Sustainability Information listed below (the 'Identified Sustainability information') in accordance with the criteria stated below. This Sustainability Information is as included in the Business Responsibility and Sustainability Report ('BRSR') of the Company for the financial year ended 31st March 2026. This engagement was conducted by a multidisciplinary team including assurance practitioners and relevant experts.

Identified Sustainability Information

The Identified Sustainability Information (BRSR Core KPI's) for the financial year ended 31st March 2026 is summarised below:

Attribute	Principle	Key Performance Indicator
Green House (GHG) Footprint	Principle 6, Question 7 of Essential Indicators	- Greenhouse gas emissions (Scope 1 and Scope 2 emissions) - GHG Emission Intensity (Scope 1 + 2)
Water Footprint	Principle 6, Question 3 of Essential Indicators	- Total Water Consumption - Water Consumption Intensity
	Principle 6, Question 4 of Essential Indicators	Water Discharge by destination and levels of Treatment
Energy Footprint	Principle 6, Question 1 of Essential Indicators	- Total Energy Consumed % of Energy Consumed from renewable sources - Energy Intensity
Embracing circularity – details related to waste management by the entity	Principle 6, Question 9 of Essential Indicators	- Details of waste generated by the Company (category wise). - Waste Intensity - Each category of waste generated, total waste - recovered through recycling, re-using or other recovery operations - For each category of waste generated, total waste disposed by nature of disposal method
Enhancing Employee Wellbeing and Safety	Principle 3, Question 1(c) of Essential Indicators	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the Company
	Principle 3, Question 11 of Essential Indicators	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers the Company's construction sites).
Enabling Gender Diversity in Business	Principle 5, Question 3(b) of Essential Indicators	Gross wages paid to females as % of total wages paid by the entity
	Principle 5, Question 7 of Essential Indicators	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
Enabling Inclusive Development	Principle 8, Question 4 of Essential Indicators	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India
	Principle 8, Question 5 of Essential Indicators	Job creation in smaller towns – Wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the locations, as % of total wage cost
Fairness in Engaging with Customers and Suppliers	Principle 9, Question 7 of Essential Indicators	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events
	Principle 1, Question 8 of Essential Indicators	Number of days of accounts payables
Open-ness of Business	Principle 1, Question 9 of Essential Indicators	Concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties

Reporting Criteria

The reporting criteria, chosen by the Company, for this engagement comprise the following:

- Regulation 34(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12th July 2023 on BRSR Core - Framework for assurance and ESG disclosures for value chain.
- SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 titled Master Circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities, read with Chapter IV-B thereof (dealing with BRSR disclosures)
- SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 29th December 2024 read with BRSR Core Reporting Standard formulated by Industry Standards Forum.

Management Responsibilities

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and have the required competencies and experience to conduct this assurance engagement.

The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibilities

Our responsibility is to express a reasonable assurance conclusion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Reviewed the records and relevant documentation including information from audited financial statements or statutory reports submitted by the Company to support relevant performance disclosures within our scope;
- Evaluated the suitability and application of the Criteria and that the Criteria have been applied appropriately to the subject matter;

- Selected key parameters and representative sampling, based on statistical audit sampling tables and agreeing claims to source information to check accuracy and completeness of claims such as source data, meter data, etc;
- Re-performed calculations to check accuracy of claims;
- Reviewed data from independent sources, wherever available;
- Reviewed data, information about sustainability performance indicators and statements in the report;
- Reviewed and verified information / data as per the Criteria;
- Reviewed the accuracy, transparency and completeness of the information/ data provided.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion

Exclusions

Our reasonable assurance engagement scope excludes the following and therefore we do not express a conclusion on the same:

- Aspects of the BRSR and data/information (qualitative or quantitative) other than the Identified Sustainability Information.
- Operations of the Company other than those mentioned in Identified Sustainability Information section above
- Data and information outside the defined reporting period
- The Company's statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements or future intentions provided by the Company
- Mapping of the Identified Sustainability Information with reporting frameworks other than those mentioned in Criteria above.
- While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.
- The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

Opinion

Based on the procedures performed and the evidence obtained, the Identified Sustainability Information of the Company for the financial year ended 31st March 2026, on a standalone basis, has been prepared, in all material respects, in accordance with the applicable criteria.

Restriction on use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Deliverables should not be used for any other purpose or by any person other than the addressees of our Deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.

For **Brahmayya & Co.**
Chartered Accountants
Firm Registration No. 000511S

Sd/-
Lokesh Vasudevan

Partner

Place: Gurugram
Date: 15th May 2026

Membership No. 222320
UDIN:26222320JBLDLV1577