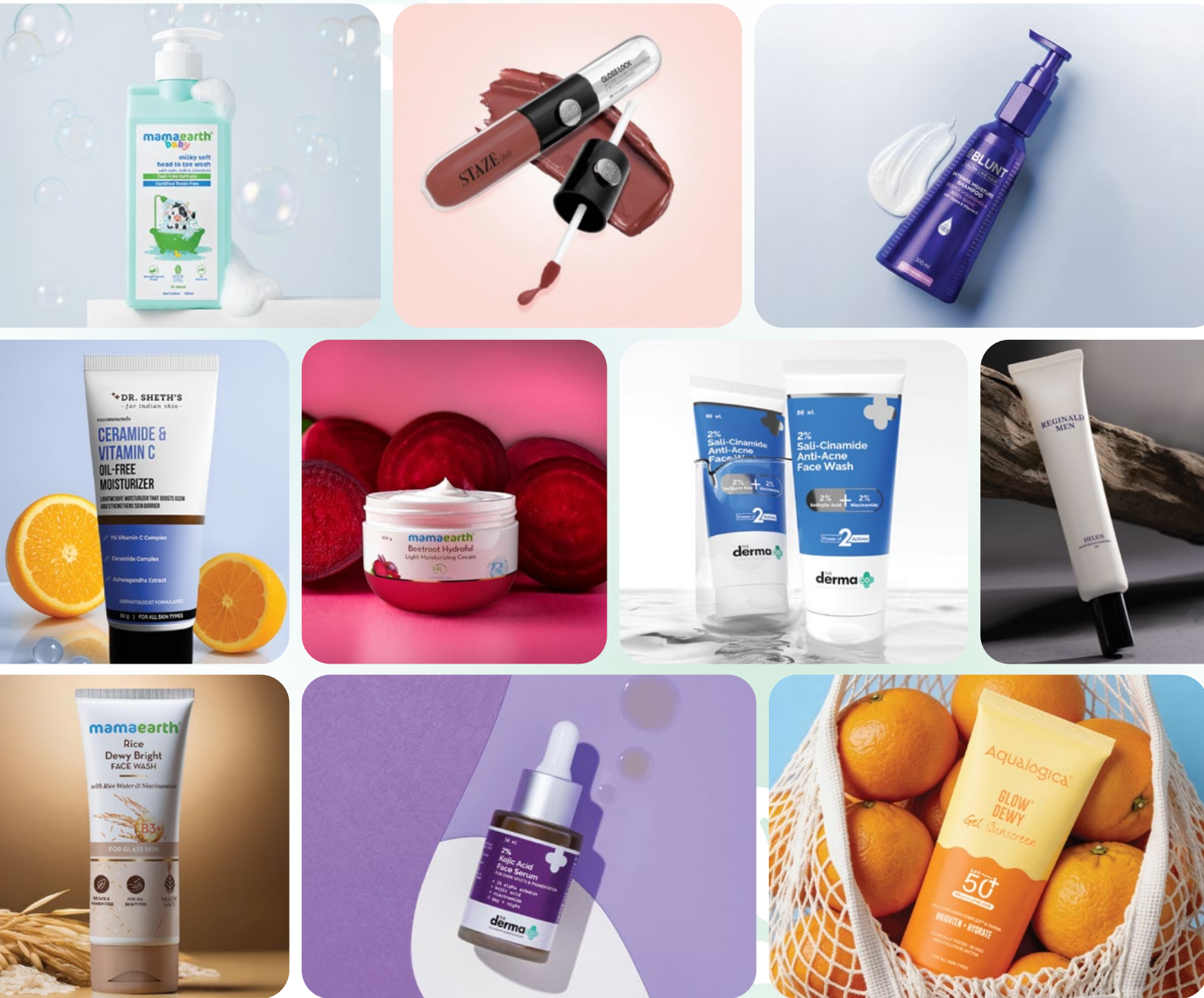


Business Responsibility and Sustainability Report 2025-26



Reinvention to Resilience



Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity



- 1 **Corporate Identity Number (CIN)** – L74999DL2016PLC306016
- 2 **Name of the Listed Entity** – Honasa Consumer Limited
- 3 **Year of incorporation** – 16-09-2016

4 **Registered office address**

Unit No- 404, 4th Floor, City Centre,
Plot No- 05, Sector-12, Dwarka, New Delhi – 110 075

5 **Corporate address**

10 & 11th floor, Capital Cyberscape, Sector 59,
Gurgaon, Haryana, Pin – 122 102

6 **E-mail**

compliance@honasa.in

7 **Telephone**

011-44123544

8 **Website**

www.honasa.in

9 **Financial year for which reporting is being done**

April 1, 2025 – 31st March 2026

10 **Name of the Stock Exchange(s) where shares are listed**

BSE Limited (BSE)
National Stock Exchange of India Limited (NSE)

11 **Paid-up Capital**

₹ 3,25,36,97,940/- (As on 31st March 2026)

12 **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**

Gaurav Pandit

+91 124 428 8351

cs@honasa.in

13 **Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)**

Disclosures made in this report are on a standalone basis

14 **Name of assurance provider**

–

15 **Type of assurance obtained**

–

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Trade	Wholesale trading with our B2B and offline partners	45.24%
2	Trade	Retail trading with our consumers through online platform	54.76%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1	Beauty and Personal Care Products	46491 & 47722	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	0	182*	182
International	0	0	0

*Including Warehouses, Exclusive Brand Outlets and Offices

19. Markets served by the entity:

a. Number of locations



Location	Number
National	Pan India
International (No. of Countries)	31

Note :

- National: The Company pan-India presence and serve all states and union territories in India through its offices, distributors, ecommerce.
- International: The Company exports directly to 27 countries and indirectly to 4 countries through merchant exporters, taking its international presence to a total of 31 countries.

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

2.8% (Standalone)

c. A brief on types of customers

Our customer base is divided into two segments: individual consumers and institutional clients. Individual customers primarily consist of retail buyers, while institutional clients include our offline distribution network, such as super-stockists and distributors. In addition, our B2B e-commerce partners are also recognised as part of our customer base.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	936	658	70.29%	278	29.71%
2	Other than Permanent (E)	2,517	968	38.46%	1,549	61.54%
3	Total employees (D + E)	3,453	1,626	47.08%	1,827	52.92%
WORKERS*						
4	Permanent (F)	NA	NA	NA	NA	NA
5	Other than Permanent (G)	NA	NA	NA	NA	NA
6	Total workers (F + G)	NA	NA	NA	NA	NA

* The Company does not have any staff in the "workers" category.

b. Differently abled Employees and workers:

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

*The Company does not have any staff in the "workers" category.

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	2	33.3%
Key Management Personnel*	4	1	25%

*Includes Executive Directors designated as Key Management Personnel

22. Turnover rate for permanent employees and workers

Particular	FY 2025-26			FY 2024-25**			FY 2023-24**		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	38.39%	35.53%	37.55%	48.46%	48.50%	48.47%	45.46%	38.07%	43.44%
Permanent Workers	NA*								

*The Company does not have any staff in the "workers" category.

**Turnover figures for the previous reporting period have been restated to align with the current year's reporting methodology and presentation, ensuring comparability across reporting periods.

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

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

Sr. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/subsidiary/Associate/Joint Venture**	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1	Bhabani Blunt Hair Dressing Private Limited	Subsidiary	100%	The BRSR is for Honasa Standalone entity
2	B:Blunt-Spratt Hairdressing Private Limited	Subsidiary*	100%	
3	Couch Commerce Private Limited	Associate	25%	
4	BTM Ventures Private Limited	Subsidiary	95%	
5	Honasa Consumer General Trading LLC	Subsidiary	100%	
6	PT Honasa Consumer Indonesia	Subsidiary	100%	

*Wholly owned subsidiary of Bhabani Blunt Hair Dressing Private Limited

**During the financial year 2025-26, Fusion Cosmeceutics Private Limited and Just4Kids Services Private Limited wholly owned subsidiaries merged with the Company. As a result, certain figures for the previous year have been revised, wherever applicable, to take into account the effects of the merger.

VI. CSR Details

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

a. Turnover (in ₹)	23,05,41,18,541
b. Net worth (in ₹)	13,96,10,03,166

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)*	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0		0	0	
Investors (other than shareholders)	Not applicable, as we do not have any investors other than the shareholders (e.g., preference shareholders or debenture holders)						
Shareholders	Yes	0	0		5	0	
Employees	Yes	14	0		5	0	
Customers**	Yes	9,127	0		9,072	0	
Value Chain Partners	Yes	2	2		0	0	
Other (please specify)	Yes	2	2		0	0	

**Figures for the previous reporting period have been restated to align with the current year's reporting methodology ensuring comparability across reporting periods. Product-related grievances have been considered. Complaints received during FY 2025-26 accounted for approximately 0.007% of the total products sold during the year, compared with approximately 0.009% during FY 2024-25

* Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	https://support.mamaearth.in/support/home https://thedermaeco.com/contact-us https://aqualogica.in/pages/contact https://honasa.in/pages/contact
Investors (other than shareholders)	https://honasa.in/cdn/shop/files/HCL_Investors_Grievance_Redressal_Policy.pdf
Shareholders	https://honasa.in/cdn/shop/files/HCL_Investors_Grievance_Redressal_Policy.pdf
Employees and workers	https://honasa.in/cdn/shop/files/Whistle_Blower_Policy.pdf https://chat.infeedo.com/chat/amber
Customers	https://support.mamaearth.in/support/home https://support.thedermaeco.com/support/home https://aqualogica.in/pages/contact https://honasa.in/pages/contact
Value Chain Partners	https://honasa.in/cdn/shop/files/Whistle_Blower_Policy.pdf
Other (please specify)	NA

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Consumer Safety & Welfare	Risk and Opportunity	Focusing on consumer health and safety is essential for building trust and maintaining transparency. Non-compliance with regulations concerning product information, labelling, and marketing can lead to serious adverse outcomes. Additionally, prioritising health and safety measures helps reduce potential risks and protects consumers from harm, thereby reinforcing confidence in the brand. The Company's purpose-led approach extends beyond product safety to initiatives that contribute to broader consumer and societal welfare including afforestation and biodiversity through Mamaearth's 'Plant Goodness' initiative, freshwater conservation through Aqualogica's 'Fresh Water for All' initiative and plastic waste management through its ongoing plastic neutrality efforts. Such initiatives together with responsible consumer engagement and grievance redressal mechanisms, can enhance brand trust, strengthen consumer loyalty and differentiate the Company's brands while contributing to long-term sustainable value creation.	A dedicated CRM team is in place to track consumer feedback and ensure prompt responses. Regular consumer satisfaction surveys are conducted to collect meaningful insights and feedback. Clinical trials are undertaken before product launches to ensure compliance with safety standards. Rigorous quality control measures are followed, including batch-wise testing and periodic inspections carried out by accredited third-party laboratories.	Negative & Positive
2	Community	Opportunity	The company is dedicated to developing purpose-led brands and follows a strong CSR framework centred on education and environmental sustainability. It actively carries out social and environmental initiatives to generate a meaningful impact on the wider community. These initiatives primarily focus on empowering women and children, promoting afforestation, and improving access to clean freshwater for all.		Positive
3	Business Ethics, Governance, and Transparency	Opportunity	Strong governance frameworks are essential for enhancing the company's reputation, improving decision-making, and strengthening risk management, thereby supporting long-term sustainability. They promote a culture rooted in integrity, transparency, and accountability, which helps build stakeholder confidence. By proactively identifying and managing risks, the organisation encourages ethical practices across all levels. Additionally, effective governance ensures that business strategies remain aligned with ESG principles, enabling sustainable growth and resilience in an evolving market landscape.		Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Sustainable Packaging	Opportunity	The Company operates with a continuous, ongoing commitment to recycle more plastic than we consume in our operations. We have successfully recycled over 15,500+ tonnes of plastic waste. Further, the company is taking steps to reduce its dependence on virgin plastic through the use of recycled materials in its packaging. Currently, one of its body wash product ranges uses packaging containing up to 70% recycled plastic, thereby reducing the consumption of virgin plastic. Building on this initiative, the Company plans to increase the use of recycled materials across other product ranges in coming years. These initiatives are currently undergoing stability testing to assess their suitability for wider implementation. Through these efforts, the Company aims to reduce its reliance on virgin resources, minimise packaging waste and contribute to more sustainable and circular packaging practices.		Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1. a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c	Web Link of the Policies, if available			https://honasa.in/cdn/shop/files/BRSRPolicy.pdf						
2	Whether the entity has translated the policy into procedures. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.		Made safe and Cruelty-free (by PETA) certified			Cruelty-free (by PETA) certified	Made Safe		Cruelty-free (by PETA) certified	

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Honasa Consumer Limited integrates environmental and social impact directly into its core business model through its 'House of Purpose-Driven Brands' framework. While the Company is continually evaluating its broader ESG framework to establish comprehensive, time-bound targets across all sustainability parameters, We are undertaking following initiatives: • Afforestation & Biodiversity Target: Under Mamaearth's 'Plant Goodness' initiative, the Company has established a formal, time-bound target to plant 2,000,000+ trees by the year 2030. As of the current reporting period, we are on track, having successfully planted over 1,101,200+ trees. • Plastic Neutrality: The Company operates with a continuous, ongoing commitment to recycle more plastic than we consume in our operations. We have successfully recycled over 15,500+ tonnes of plastic waste. • Inclusive Growth (Continuous Improvement): Beyond fixed timelines, our brand-led social initiatives (e.g., Aqualogica's <i>Fresh Water for All</i>, The Derma Co.'s <i>Young Scientists</i>, and BBlunt's <i>Shine Academy</i>) operate on a proportional-growth model, meaning our social impact investments scale concurrently with our business revenue year-on-year.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA								
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)	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)								
Dear Valued Stakeholders, It gives me great pleasure to share Honasa Consumer Limited's sustainability journey through our Business Responsibility and Sustainability Report (BRSR) for the financial year ended 31st March 2026. At Honasa, we believe a business has a responsibility beyond growth. It must create value for people, communities and the planet. For us, sustainability is not a separate agenda but it is part of how we build our business and our brands. Turning Purpose into Action The world faces challenges such as climate change, plastic waste, water scarcity and the need for more inclusive growth. We see these not only as challenges, but as opportunities to innovate and create meaningful change. Our House of Purpose-Driven Brands reflects this belief. As our brands grow, we want their positive impact to grow with them. During FY 2025-26, our initiatives continued to create impact across the environment and communities: • 1,101,200+ trees planted through Mamaearth's <i>Plant Goodness</i> initiative, taking us closer to our target of 2,000,000+ trees by 2030, while creating income opportunities for farmers. • 1,500+ rural households reached through Aqualogica's <i>Fresh Water for All</i> initiative with access to clean and safe drinking water. • 48,000+ students empowered through The Derma Co.'s <i>Young Scientists</i> programme with practical science education. • 18,000+ women certified through BBlunt's <i>Shine Academy</i>, supporting vocational skills and financial independence. • 48,500+ health check-ups completed through Dr. Sheth's <i>Healthy India, Healthy You</i> campaign. Behind every number is a person – a farmer, a student, a woman building her livelihood, a family gaining access to clean water or someone receiving a health check-up. That is what makes this work meaningful. Creating Change Beyond Our Brands Our responsibility also extends to the communities where we operate. During the year, we transformed a degraded dumping site at Aravalli Creek into the Honasa Forest, creating a protected ecosystem with 6,500 trees, while maintaining more than 14,000 saplings across 48+ native species. We also deployed anti-smog vehicles in high-pollution areas of Gurugram and developed a 3-kilometre GMDA green belt with native plantations to create a long-term dust buffer. For underprivileged children, we established two day-care centres in Gurugram, focused on health, nutrition and early education. Building a Responsible Organisation Our commitment begins within Honasa. We continue to maintain our status as a plastic-positive organisation, recycling more plastic than we consume. We are equally focused on creating a diverse and inclusive workplace where people have the opportunity to learn and grow. As of 31st March 2026, women constitute ~53% of our workforce, including off-roll employees.										

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Looking Ahead									
	We know there is more to do. Sustainability is a journey that demands consistency, accountability and continuous improvement.									
	I am encouraged by the collective commitment of our employees, NGO partners, communities, consumers and stakeholders. Together, we will continue to grow with purpose and build a future that is better for people and the planet.									
	Thank you for your continued trust and partnership.									
	Warm regards,									
	Varun Alagh									
	Chairman, Whole-Time Director & CEO									
	Honasa Consumer Limited									
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).									
	Varun Alagh (Chairman, Whole Time Director and Chief Executive Officer)									
9	Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No/NA).									Yes
	If Yes please provide details									
	The Corporate Social Responsibility Committee is responsible for decision making on sustainability related issues.									

10 Details of Review of NGRBCs by the Company

	Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	The policies of the Company are reviewed periodically / on a need basis by department heads / directors / Board committees, wherever applicable.								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Company complies with all the applicable laws and a statutory compliance certificate on applicable laws is provided by the CEO & WTD to the Board of Directors On a quarterly basis								
	Subject for Review	Frequency (Annually/Half yearly/Quarterly/Any other-please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Annually								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Quarterly								
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	No	No	No	No	No	No	No	No	No
	If yes, provide name of the agency.	NA	NA	NA	NA	NA	NA	NA	NA	NA

12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	6	During FY 2025–26, the Board held several strategy sessions and meetings to discuss the Company's business priorities, market developments, emerging risks and long-term growth plans. The Board was regularly updated on key areas such as business performance, brand and product strategy, technology initiatives, consumer trends, innovation, and investments. Management also shared the annual business plan, including growth priorities, financial goals, plans across online and offline channels and proposed capital expenditure to support future expansion and regulatory updates. These discussions helped the Board provide strategic guidance and effectively oversee the Company's growth and governance priorities.	100%
Key Managerial Personnel	6	In addition to programmes on the Company's Code of Conduct and the Prevention of Sexual Harassment (POSH) Policy, Insider Trading Awareness Session, Key Managerial Personnel (KMPs) also participated in selected business and governance sessions conducted for the Board. These covered topics such as business strategy, business performance, market developments, emerging risks, technology initiatives, consumer trends, innovation, investments and regulatory updates, as relevant.	100%
Employees other than BOD and KMPs	162	Training covered functional and behavioural areas including leadership and people management, communication, problem-solving and creative thinking, data and digital skills, sales and commercial capabilities, negotiation, stakeholder management, consumer understanding, brand and product knowledge, compliance, workplace practices and other role-specific skills. Employees also had access to expert-led sessions, masterclasses and self-paced learning through the Learning Hub and Udemy. These programmes supported capability building, skill enhancement, role effectiveness and continuous professional development.	62%
Workers	0	NA*	

*The Company does not have staff in the "workers" category.

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

Monetary					
Particular	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine					
Settlement			NA*		
Compounding fee					

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

* During FY 2025-26, there were no material fines/penalties/ punishments/awards/compounding fees/settlements as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 imposed on the Company or its Directors/KMPs.

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
	NA*

*No event of materiality wherein the Company has paid any amount.

4. Does the entity have anti-corruption or anti-bribery policy? (Yes/No)

Yes, the employee code of conduct has an anti-bribery policy

If Yes, provide details in brief

Anti-Bribery provisions are integrated into Company's internal Code of Conduct in alignment with SEBI's BRSR guidelines under Principle 1 relating to ethical and transparent governance.

If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place

The Company's Anti-Bribery and Anti-Corruption provisions form part of its internal Code of Conduct. As this policy is confidential and intended solely for internal governance purposes. The policy is available on company's intranet as part of the Code of Conduct-Internal document

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

Particular	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	NA*	NA*

*The Company does not have staff in the "workers" category.

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

Case Details	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

NA*

*No case of corruption or conflict of interest was recorded during the year.

8. Number of days of accounts payables in the following format:

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payables	71	73

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	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	16.06%	12.01%
	b. Number of dealers/distributors to whom sales are made	468	458
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	31.96%	34.56%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0%	0%
	b. Sales (Sales to related parties/Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100%	100%
	d. Investments	55.32%	24.52%

Leadership Indicators

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

Yes

If Yes, provide details of the same.

The Company has adopted a dedicated Code of Conduct applicable to its Board of Directors and Senior Management (collectively referred to as the "Leadership"). The Code outlines the ethical standards expected of Leadership and includes comprehensive provisions for the identification, disclosure, and management of conflicts of interest. Leadership members are required to perform their responsibilities with integrity and objectivity, ensuring that personal interests or those of related parties do not influence their decision-making.

They are also obligated to promptly disclose any existing or potential conflicts of interest, including associations with individuals, organizations, or business entities that may impair, or appear to impair, their ability to discharge their duties independently and in the best interests of the Company.

The Company's Code of Conduct is available on its Investor webpage at: <https://honasa.in/pages/investor>

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimise the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

Essential Indicator

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

Sr. No.	Particular	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	0%	0%	NA
2	Capex	0%	0%	NA

- 2**
- | | |
|---|--|
| a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) | Yes, The Company is committed to responsible and sustainable sourcing across its value chain. It engages with its supply chain partners to promote responsible business practices, sustainability and continuous improvement. The Company continues to strengthen its approach towards ESG considerations, partner engagement and performance monitoring, with a focus on building a more responsible and sustainable value chain. |
| b. If yes, what percentage of inputs were sourced sustainably? | |

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

(a)	Plastics (including packaging)	NA
(b)	E-waste	NA*
(c)	Hazardous waste	NA*
(d)	other waste	NA

*The Company is primarily engaged in activities that do not generate e-waste or hazardous waste.

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

PRINCIPLE 3

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

Essential Indicators

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

Category	% 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	658	658	100%	658	100%	0	0%	658	100%	658	100%
Female	278	278	100%	278	100%	278	100%	0	0%	278	100%
Total	936	936	100%	936	100%	278	100%	658	100%	936	100%
Other than permanent employees											
Male	968	968	100%	968	100%	0	0%	0	0%	0	0%
Female	1,549	1,549	100%	1,549	100%	1,549	100%	0	0%	0	0%
Total	2,517	2,517	100%	2,517	100%	1,549	100%	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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than permanent workers*											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

*The Company does not have staff under the "workers" category.

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

Category	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the company	0.11%	0.14%

2. Details of retirement benefits, for Current FY 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	100%	NA*	Yes	100%	NA*	Yes
Gratuity	100%	NA*	No	100%	NA*	No
ESI	0.11%	NA*	Yes	0.11%	NA*	Yes
Others – please specify	–	–	–	–	–	–

*The company does not have staff in the “workers’ category.

3. Accessibility of workplaces

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

If not, whether any steps are being taken by the entity in this regard.

NA

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes

If so, provide a web-link to the policy.

NA*

*The Company’s Equal Opportunity Policy provisions are incorporated within its internal Code of Conduct. As the policy is confidential and intended for internal governance use only, it is not published on the external website.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	100%	74.29%	NA*	NA*
Female	100%	92.86%	NA*	NA*
Total	100%	79.59%	NA*	NA*

*The Company does not have staff under the “workers” category.

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.

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers*	NA*	
Other than Permanent Workers*	NA*	
Permanent Employees	Yes	The Company has an internal chat-based platform that enables employees to conveniently register their grievances and seek support. Additionally, employees may directly approach their designated HR Business Partners for the timely resolution of concerns and guidance on workplace-related matters.
Other than Permanent Employees	Yes	The Company provides appropriate channels through which non-permanent employees can raise their grievances. Concerns may be reported through designated reporting channels or escalated to the respective site supervisors or Human Resources representatives for timely review and resolution.

*The Company does not have staff under the “workers” category.

7. Membership of employees and worker 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	936	0	0%	923	0	0%
Male	658	0	0%	657	0	0%
Female	278	0	0%	266	0	0%
Total Permanent Workers*	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

*The Company does not have staff under the "workers" category.

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	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
Employees										
Male	658	658	100%	373	56.69%	657	657	100%	475	72.30%
Female	278	278	100%	128	46.04%	266	266	100%	193	72.56%
Total	936	936	100%	501	53.53%	923	923	100%	668	72.37%
Workers**										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

*Disclosure is provided for permanent employees.

**The Company does not have staff in the "workers" category.

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

Category*	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
Employees						
Male	658	613	93.16%	657	531	80.82%
Female	278	251	90.29%	266	221	83.08%
Total	936	864	92.31%	923	752	81.47%
Workers**						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

*Disclosure is provided for permanent employees.

**The Company does not have staff in the "workers' category.

10. Health and safety management system

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

Yes

If Yes, the Coverage such systems?

The Company has an occupational health and safety management system covering employees across its operations, with a focus on maintaining a safe, healthy, hygienic and supportive workplace.

Workplace hygiene and cleanliness are supported through dedicated housekeeping, pantry and facility support personnel across office premises and common areas.

The Company also supports employee well-being through menstrual hygiene facilities, including sanitary pads and toilet seat disinfectant sprays in women's washrooms. Under the Honasa Period Support Policy, eligible female employees can avail one work-from-home day per month during severe menstrual discomfort, in addition to existing sick leave provisions.

Employees also have access to medical support through an on-site medical room, in-house medical personnel and on-call doctor services for emergencies.

These measures reflect the Company's focus on providing appropriate workplace infrastructure and support systems for employee health, safety and well-being.

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

The Company is committed to providing a safe, healthy, and secure work environment for all employees and visitors. Considering the nature of its operations, the risk of exposure to hazardous materials remains minimal. During the year, the Company did not record any significant workplace accidents or material safety incidents.

The Company continuously monitors workplace health and safety performance through regular inspections and monthly tracking of workplace incidents, enabling the timely identification, assessment, and mitigation of potential risks. A structured incident reporting and investigation process supports the implementation of corrective and preventive actions to minimise the likelihood of recurrence.

To maintain a safe and secure workplace, the Company has implemented comprehensive fire safety measures, including fire detection and alarm systems, firefighting equipment, clearly marked emergency exits, evacuation procedures, and periodic fire drills. Workplace security is further strengthened through CCTV surveillance, deployment of trained security personnel, and access control systems to monitor and regulate entry and exit at Company premises, ensuring the safety of employees, visitors, Company assets and ensure that only authorised personnel have access to designated areas.

Recognizing the importance of continuous improvement, the Company remains committed to enhancing its occupational health and safety practices through periodic risk assessments, employee awareness and safety training, regular reviews of safety procedures, and the adoption of industry best practices to foster a safe, secure, and resilient workplace.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/No)

Yes

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

Yes

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	0.98
	Workers	NA*	0
Total recordable work-related injuries	Employees	0	2
	Workers	NA*	0
No. of fatalities	Employees	0	0
	Workers	NA*	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	NA*	0

***Including in the contract workforce**

*The Company does not have staff in the "workers" category.

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

The Company takes various measures to support the health, safety and overall well-being of its employees. All employees are covered under a Group Health Insurance Policy which also extends coverage to their spouses and dependent children, providing financial support for hospitalisation, pre-existing illnesses, maternity, daycare and other medical needs. Employees are also covered under a Group Accidental Insurance Policy which provides financial protection in case of accidental death, disability and related medical expenses. In addition, the entity provides access to 20+ wellness benefits including mental health counselling, telemedicine consultations, preventive health check-ups, flu vaccinations, fitness and wellness programmes, dental and vision care, and discounts on medicines and diagnostic services. These initiatives are aimed at ensuring that employees have access to necessary healthcare support and resources for maintaining their physical and mental well-being.

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

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

14. Assessment for the year:

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

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

NA*

*There were no safety-related incidents during the year, therefore no corrective actions were taken.

Leadership Indicators

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

(A) Employees (Y/N)	Yes
(B) Workers (Y/N)	NA*

*The Company does not have staff in the "workers" category.

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

Particulars	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	2	0	0
Workers*	NA	NA	NA	NA

*The Company does not have staff in the "workers" category.

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

No

5. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	85%
Working Conditions	85%

PRINCIPLE 4

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

Essential Indicators

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

The process of identifying key stakeholders involves evaluating and recognising individuals, groups, or institutions that play a significant role in the company's operations. Based on their importance to overall performance and success, the company has identified seven key stakeholder groups.

The Company maintains regular and active engagement with these stakeholders to understand their concerns, grievances, and suggestions, and integrates their feedback into its decision-making processes. Stakeholders are identified based on the mutual influence between them and the company.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Consumer	No	Advertisements, emails, Website, newspaper, SMS, social media, calls, community meetings	As and when required	Advocate and market the product portfolio. Respond to queries related to the products. Evaluate customer satisfaction levels. Understand consumer needs and preferences to support new product development. Engage with customers to boost product sales.
Customer	No	Emails, Website SMS, Online & Offline calls	As and when required	Provide details about product offerings, promotional schemes, and related information. Respond to queries related to the products. Assess customer satisfaction levels. Engage with customers to showcase and highlight the products.
Employees	No	Emails, online messages, SMS, feedback portal, offline and online meetings	As and when required	Continuous updates on business activities. Evaluate employee satisfaction within the workplace. Ongoing communication regarding operational matters.
Communities	Yes	Via NGO Partners	As and when required	Describe how the implemented programme functions and highlight its benefits. Handle and resolve grievances effectively.
Shareholders & Investors	No	Earnings call and presentation, website, Emails, SMS, Newspaper, social media, offline and online meetings	Quarterly, Annually, and as and when required	Present and highlight the company's performance. Share updates in accordance with regulatory requirements.
Vendors	No	Emails, offline and online meetings, SMS	As and when required	Conduct discussions in line with agreed contractual terms. Provide updates on business deliverables. Manage and resolve concerns or grievances.
Regulatory Bodies	No	Emails, offline and online meetings, SMS	As and when required	Adhere to government regulations

PRINCIPLE 5**Businesses should respect and promote human rights.****Essential Indicators**

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

Benefits	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	936	936	100%	923	923	100%
Other than permanent	2,517	2,517	100%	2,605	0	0%
Total Employees	3,453	3,453	100%	3,528	923	26.20%
Workers*						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total Workers	NA	NA	NA	NA	NA	NA

*The Company does not have staff under the "workers" category.

2. **Details of minimum wages paid to employees and workers**

Category*	FY 2025-26					FY 2024-25**				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	658	0	0%	658	100%	657	0	0%	657	100%
Female	278	0	0%	278	100%	266	0	0%	266	100%
Total	936	0	0%	936	100%	923	0	0%	923	100%
Other than Permanent										
Male	968	0	0%	968	100%	0	0	0%	0	0%
Female	1,549	0	0%	1,549	100%	0	0	0%	0	0%
Total	2,517	0	0%	2,517	100%	0	0	0%	0	0%
Workers*										
Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

*The Company does not have staff under the "workers" category.

**The Company captured the above mentioned data for permanent employees only in FY 2024-25

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

Particular	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BOD)	4	26,00,000	2	1,61,00,000
Key Managerial Personnel*	3	4,84,00,000	1	3,00,00,000
Employees other than BOD and KMP	655	10,98,900	277	11,18,800
Workers**	NA	NA	NA	NA

*Key Managerial Personnel (KMP) includes Executive Directors.

**The Company does not have staff under the "workers" category.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	28.09%	28.20%

4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Our Human Resource (HR) department assumes the responsibility for addressing human rights concerns and issues. Additionally, a dedicated Internal Complaints Committee (ICC) has been established to handle and resolve issues related to sexual harassment, code of conduct violation and ensuring a safe and respectful work environment for all employees.

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

An aggrieved employee may report concerns to the Internal Complaints Committee (ICC), which will then initiate an investigation.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	10	0	NA	3	2	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

Particulars	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	10	3
Complaints on POSH as a % of female employees/workers	0.54%	1.1%
Complaints on POSH upheld	0	2

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

Confidentiality is upheld throughout the investigation process, and interim support or relief may be extended to the complainant where necessary.

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

NA

10. Assessments for the year:

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	0%

The entity conducts regular internal assessments across its operations to ensure compliance with laws and regulations related to child labour, forced/involuntary labour, sexual harassment, workplace discrimination and wages. This is aided by a comprehensive compliance tool that tracks all statutory and regulatory compliance obligations. This ensures that any potential issues in these areas are identified and addressed promptly, maintaining a safe, ethical and fair working environment for all employees.

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

NA*

*No offices or plants were assessed during the year, therefore there were no corrective actions taken.

Leadership Indicators**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/No)**

Yes

PRINCIPLE 6

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

Essential Indicators

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

Parameter	FY 2025-26 (in Giga Joules)	FY 2024-25 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	5,654.12	4,896.36
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	5,654.12	4,896.36
Total energy consumed (A+B+C+D+E+F)	5,654.12	4,896.36
Energy intensity per rupee of turnover [Total energy consumed (in GJ)/Revenue from operations (in rupees)]	0.00000025	0.00000026
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* [Total energy consumed (in GJ)/Revenue from operations in rupees adjusted for PPP]	0.00000499	0.00000542
Energy intensity in terms of physical output** [Total energy consumed (in GJ)/No. of units of products]	0.00003912	3.89217806
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?		No
If yes, name of the external agency.		NA

*The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2025-26, which is 20.34

**The unit of measurement for physical output has been revised for FY 2025-26. Accordingly, the previous year's figures are not directly comparable

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? (Yes/No)

No

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.

NA

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

Parameter	FY 2025-26*	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	430	430
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	430	430

Parameter	FY 2025-26*	FY 2024-25
Total volume of water consumption (in kilolitres)	86	430
Water intensity per rupee of turnover [Total water consumption (in KL)/Revenue from operations (in rupees)]	0.000000004	0.000000002
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL)/Revenue from operations in rupees adjusted for PPP]	0.000000008	0.000000048
Water intensity in terms of physical output** [Total water consumption (in KL)/No. of units of products]	0.000000059	0.34181240
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No)	No	No
If yes, name of the external agency.	NA	

*During the reporting year, the Company adopted the methodology proposed in the Urban Wastewater Scenario in India study (August 2022), which assumes that 80% of the water withdrawn is discharged as wastewater to the third party.

**The unit of measurement for physical output has been revised for FY 2025-26. Accordingly, the previous year's figures are not directly comparable

4. Provide the following details related to water discharged:

Parameter	FY 2025-26*	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties*		
No treatment	344	0
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)		
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)	No	No
If yes, name of the external agency.	NA	

*During the reporting year, the Company adopted the methodology proposed in the Urban Wastewater Scenario in India study (August 2022), which assumes that 80% of the water withdrawn is discharged as wastewater to the third party.

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

No

If yes, provide details of its coverage and implementation.

NA

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

Parameter*	Please specify unit	FY 2025-26	FY 2024-25
NOx	NA	0	0
SOx	NA	0	0
Particulate matter (PM)	NA	0	0
Persistent organic pollutants (POP)	NA	0	0
Volatile organic compounds (VOC)	NA	0	0
Hazardous air pollutants (HAP)	NA	0	0
Others – please specify	NA	0	0
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)			No
If yes, name of the external agency.		NA	

*The nature of our operations is such that there are no air emissions

7. Provide details of greenhouse gas emissions (Scope 1 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	34.70	79.20
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	1,115.12	988.79
Total Scope 1 and Scope 2 emissions per rupee of turnover	Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e)/Revenue from operations (in rupees)	0.00000005	0.00000006
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 (in MTCO ₂ e)/Revenue from operations (in rupees) adjusted for PPP	0.00000101	0.00000118
Total Scope 1 and Scope 2 emission intensity in terms of physical output**	Total Scope 1 and Scope 2 emissions (in MTCO ₂ e)/No. of units of products	0.00000795	0.84895866
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)		No	No
If yes, name of the external agency.		NA	

*Source of emission factors used – EPA's GHG Emission Factors Hub, CEA's CDM – CO₂ Baseline Database User Guide Version 21 has been used for the purpose of GHG Emissions calculations.

**The unit of measurement for physical output has been revised for FY 2025-26. Accordingly, the previous year's figures are not directly comparable

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/No)

No

If Yes, then provide details.

NA

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
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)	163	162.45
- Office Waste	163	162.45
Total (A+B + C + D + E + F + G + H)	163	162.45
Waste intensity per rupee of turnover [Total waste generated (in MT)/Revenue from operations (in rupees)]	0.0000000071	0.000000001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated (in MT)/Revenue from operations in rupees adjusted for PPP	0.000000014	0.000000018
Waste intensity in terms of physical output* Total waste generated (in MT)/No. of units of products	0.000000113	0.12913355
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Note: The unit of measurement for physical output has been revised for FY 2025-26. Accordingly, the previous year's figures are not directly comparable

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0

For each category of waste generated, the total waste disposed of by the nature of the disposal method (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	163	162.45
Total	163	162.45
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)	No	No
If yes, name of the external agency.	NA	

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

Given the nature of the Company's operations, the generation of hazardous and toxic waste is limited. The Company remains committed to responsible waste management by focusing on waste minimisation, segregation, recycling, and resource recovery practices across its operations.

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:

Sr. 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.
NA*				

* The Company does not have operations/offices in/around any ecologically sensitive areas.

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
NA*					

*The Company did not undertake any environmental impact assessments during the 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/NA).

Yes

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

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
NA			

Leadership Indicators

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)	MTCO ₂ e	23,096.01	-
Total Scope 3 emissions per rupee of turnover	Total Scope 3 emissions (in MTCO ₂ e)/Revenue from operations (in rupees)	0.0000010018	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)		No	No
If yes, name of the external agency.		NA	NA

*The Company has reported Scope 3 emissions for the first time during FY 2025-26. The Company has reported emissions under Scope 3 categories including Purchased Goods and Services (Category 1), Capital Goods (Category 2), Fuel- and Energy-Related Activities (Category 3), Upstream Transportation and Distribution (Category 4), Waste Generated in Operations (Category 5), Business Travel (Category 6), and End-of-Life Treatment of Sold Products (Category 12).

PRINCIPLE 7

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

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

4

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National/International)
1	ASCI (The Advertising Standards Council of India)	National
2	ASSOCHAM (The Associated Chambers of Commerce & Industry of India)	National
3	PETA	International
4	Made Safe Australia	International

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

Name of authority	Brief of the case	Corrective action taken
	NA*	

*There were no cases related to anti-competitive conduct by the entity during the year.

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

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

*Not applicable for the Company as there was no Social Impact Assessment required to be conducted during FY 2025-26.

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

Sr. 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 ₹)
NA*						

*During FY 2025-26, Company has not undertaken any projects that require Rehabilitation and Resettlement (R&R).

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

Local bodies communicate their concerns to the NGO partner, which then relays them to the company's designated SPOC. The SPOC, in turn, shares the necessary corrective measures with the NGO, enabling them to resolve the issues with the local bodies.

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

Particular	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	44.88%	40.05%
Directly from within India	96.90%	96.42%

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**

Particular	FY 2025-26	FY 2024-25
Rural	0%	0%
Semi-urban	0%	0%
Urban	0%	0%
Metropolitan	100%	100%
(Place to be categorised as per RBI Classification System - rural/semi-urban/urban/metropolitan)		

Leadership Indicators

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

Sr. No.	State	Aspirational District	Amount spent (In ₹)
1	Haryana	Pataudi	1,624,796

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project*	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and Marginalised groups
1	ISRN	Community day-care centres focused on early education during the formative year	100% ¹
2	Saytrees	Long-term survival of the existing 14,000 saplings, along with the plantation of an additional 3,000 saplings.	Non Identifiable ²
3	IamGurgaon	Maintenance of our existing Honasa Forest for 250m to optimise tree growth	
4	Hara Jeevan	Green belt of 3km and anti-smog gun activation for 2 months	

1. During FY 2025–26, the Company allocated ₹59.99 lakh towards Goodness in Every Step, supporting two Early Childhood Care and Development (ECCD) centres in Ghata and Kadarapur, Gurugram. The centres provide daycare, foundational education, nutrition and healthcare support to 60 underserved children aged 2–6 years. The programme also includes regular health monitoring, nutritious meals, trained educators, CCTV-enabled facilities, and indoor and outdoor play areas to support the children's overall development in a safe and supportive environment.
2. The beneficiaries from vulnerable and marginalised groups are not separately identifiable for these initiatives. However, the projects are designed to benefit local communities, including vulnerable and marginalised sections of society, through improved environmental conditions, green spaces and public infrastructure.

PRINCIPLE 9**Businesses should engage with and provide value to their consumers in a responsible manner.****Essential Indicators****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

Honasa has established a structured consumer complaint and feedback management mechanism to enable consumers to raise queries, complaints and feedback through multiple channels including customer care channels, brand websites and digital platforms. These channels provide consumers with accessible avenues to communicate concerns relating to products, services and overall consumer experience.

Consumer complaints received through the various channels are recorded in the Company's consumer response management system and assigned a unique reference/ticket number, where applicable, to facilitate systematic tracking and resolution. Complaints are reviewed by the relevant customer service and functional teams and are escalated to the appropriate functions for investigation and corrective action based on the nature of the concern.

The Company monitors the status of consumer complaints through the resolution process and communicates with consumers as appropriate until closure. Consumer feedback and complaint trends are periodically analysed to identify recurring concerns and areas for improvement. Insights from consumer interactions are used to strengthen product quality, processes and service delivery, thereby supporting continuous improvement in consumer satisfaction.

During FY 2025-26, the Company took a significant step towards AI-led Customer Support by introducing an AI Chat Bot which currently automates 65-70% of chat inflow while maintaining a CSAT of 65%+. Building on this foundation, during FY2026-27, our focus is to further scale AI across the customer support ecosystem. Key initiatives include an AI-powered Voice Bot to automate voice interactions, an AI Analytics platform providing a single real-time dashboard for inflow trends, CX experience, customer sentiment and order-to-inflow insights, AI-led interaction audits across customer touchpoints and channels, and AI-powered email automation to improve response speed and efficiency. Together, these initiatives aim to drive higher automation, faster resolutions, deeper CX insights and a more proactive, data-driven customer experience.

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

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

Note: The Company provides certain Environmental & Social parameters and other disclosure on various products. However, The Company does not maintain / record data pertaining to the percentage of turnover of products of the Company that carry information regarding environmental / social parameters relevant to the product and recycling and/or safe disposal of the products. The Company is in compliance of applicable laws and regulations w.r.t. product labelling and information

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

Particular	FY 2025-26		Remark	FY 2024-25		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NA	58	1	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	3	3	NA
Other	0	0	NA	0	0	NA

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

Particular	Number	Reason for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No)

Yes

If available, provide a web link of the policy

https://honasa.in/cdn/shop/files/Honasa_Consumer_Limited_Cybersecurity_Policy_V1.0.pdf

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.

No corrective actions were undertaken during the reporting period. The Company continues to review and strengthen its processes and controls, wherever required, to address relevant matters and support ongoing compliance with applicable requirements.

7. Provide the following information relating to data breaches**a. Number of instances of data breaches along-with impact**

0

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

NA

c. Impact, if any, of the data breaches

NA*

*No cases related to data breaches were observed during the financial year.

Leadership Indicator

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

Information regarding Honasa's products can be accessed from the following channels:

- Company & Direct-to-Consumer (D2C) Websites: <https://honasa.in/> as well as brand-specific platforms (e.g., <https://mamaearth.in/>, <https://thederma.co.com/>, <https://aqualogica.in/>, <https://bblunt.com/>, <https://www.drsheths.com/>).
- B2C and B2B E-Commerce Marketplaces: Major online shopping platforms including Amazon, Flipkart, Nykaa, Purplle, Blinkit, Instamart etc..
- Retail Outlets: Exclusive Brand Outlets (EBOs).
- Offline Retail Network: General Trade and Modern Trade stores through our distributor and super-stockist network.
- Mobile Applications: Brand-specific mobile applications (e.g., Mamaearth, The Derma Co. App).

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

Honasa Consumer Limited prioritises consumer health and safety to build trust and maintain transparency across its beauty and personal care portfolio. To ensure product safety and responsible usage, the Company undertakes clinical trials before product launches to guarantee compliance with rigorous safety standards. Furthermore, products carry relevant safety and ethical labels, including "Made Safe" and "Cruelty-Free (by PETA)" certifications, to guide consumer choices. The Company also follows stringent quality control measures, such as batch-wise testing and periodic inspections carried out by accredited third-party laboratories, to safeguard consumers from potential harm.

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

Honasa Consumer Limited operates primarily in the beauty and personal care sector, which does not fall under the essential services category. Nonetheless, the Company has established robust communication mechanisms to enable timely updates in the event of any service, order or supply chain disruption. Where required, relevant information can be promptly communicated to consumers and business partners through multiple channels, including brand websites, customer support portals, social media platforms, direct emails, SMS and through the offline distribution network.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/NA)

Yes

a. If yes, provide details in brief.

Yes.

Honasa ensures that all mandatory product declarations strictly align with relevant regulatory requirements and statutory norms.

Beyond statutory disclosures, the Company also displays additional voluntary certifications and visual markers on the packaging of applicable products to provide consumers with clear, transparent information regarding safety and ethical standards. Depending on the specific brand and formulation, these on-pack identifiers may include:

- **"Made Safe" Certification:** Indicating toxin-free formulations and safe ingredient standards.
- **"Cruelty-free (by PETA)" Certification:** Communicating that animal testing has not been conducted.

b. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes

Honasa captures and assesses consumer feedback through a comprehensive blend of digital mechanisms and direct on-ground interactions. A dedicated CRM team systematically tracks feedback and resolves grievances across support portals and social media, while regular consumer satisfaction surveys are conducted to evaluate overall satisfaction levels and guide new product development. Beyond digital touchpoints, senior leadership and designated officials frequently conduct market visits across various geographies to connect directly with consumers, institutional customers, and dealer networks. Furthermore, the Company implements a mandatory "Customer Call Practice" during onboarding, requiring every new employee to conduct at least 25 consumer calls to gather firsthand feedback on product experience, understand buyer motivations, and immerse themselves in the consumer mindset. The Company continuously analyses these combined insights from surveys, market visits and direct customer interactions to refine its purpose-driven product offerings in line with evolving market expectations

For and on Behalf of Board of Directors
Honasa Consumer Limited

Varun Alagh
Chairman, CEO & Whole-time Director
DIN: 07597289

Place: Gurugram
Date: August 13, 2026