

GRI Content Index

Statement of use	Polycab India Limited has reported the information cited in this GRI content index for the period 01 April 2024 to 31 March 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

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	2-13 Delegation of responsibility for managing impacts	Governance Corporate Governance Report Boards Report	88-91 215-255 208-209	
	2-14 Role of the highest governance body in sustainability reporting	About the Report Chairman's message	2 5-7	
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	2-22 Statement on sustainable development strategy	Integrated Thinking at Polycab Chairman's Message	3 5-7	
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GRI 3: Material Topics 2021	2-26 Mechanisms for seeking advice and raising concerns	Corporate Governance Report Value Chain Partners Governance Customers Business Responsibility and Sustainability Reporting	225-226 72-73 90 61 134	Section A
	2-27 Compliance with laws and regulations	Board's Report Compliance with laws	204-206 236-238	Principle 7
	2-28 Membership associations	Business Responsibility and Sustainability Reporting	175	
	2-29 Approach to stakeholder engagement	Investors Customers Employees Value Chain Partners Business Responsibility and Sustainability Reporting	56 60 64 71 157	
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	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Environment Business Responsibility and Sustainability Reporting	82-86 170	Principle 6
	304-2 Significant impacts of activities, products and services on biodiversity	Environment Business Responsibility and Sustainability Reporting	82-86 170	Principle 6
GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	Environment Business Responsibility and Sustainability Reporting	82-86 170	Principle 6
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	201-1 Direct economic value generated and distributed	Highlights of the year Value creation at polycab Investors Management Discussion and Analysis Customers Business Responsibility and Sustainability Reporting	4 20 56 110-113 60-63 135-137	Section A
	201-2 Financial implications and other risks and opportunities due to climate change	Highlights of the year Value creation at polycab Investors Customers Management Discussion and Analysis Business Responsibility and Sustainability Reporting	4 20 56 60-63 110-113 135-137	Section A
	201-3 Defined benefit plan obligations and other retirement plans	Employees Business Responsibility and Sustainability Reporting	64-70 147	Principle 3
	GRI 202: Market Presence 2016	202-1 Ratio of standard entry wage to local wage Risk management Business Responsibility and Sustainability Reporting	96-100 162	Principle 5
	GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported Communities Business at a glance Business Responsibility and Sustainability Reporting	74-81 14-17 144	Principle 2
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GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Business Responsibility and Sustainability Reporting	135-137, 175, 185	BRSR: Section A, Principle 1 Principle 7 Principle 9
GRI 302: Energy 2016	3-3 Management of material topics	Environment Highlights of the year Our ESG Approach and Strategy Business Responsibility and Sustainability Reporting	82-86 4 51 167	Section A, Principle 6
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	303-2 Management of water discharge-related impacts	Environment Year in review Communities Business Responsibility and Sustainability Reporting	82-86 34 74-81 168, 170, 172-173	Section A Principle 6
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