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Statement of use	Polycab India Limited has reported the information cited in this GRI content index for the period 01 April 2025 to 31 March 2026 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Section in the Report	Location	BRSR Linkage	Sustainability Report Section
GRI 2: General Disclosures 2021	2-1 Organisational details	Who we are Where we operate How we create value Business Responsibility and Sustainability Reporting	6 8 9 147	Section A	About the Report
	2-2 Entities included in the organisation's sustainability reporting	Purpose and Scope of the Report Where we operate Business Responsibility and Sustainability Reporting	2 8 147	Section A	About the Report
	2-3 Reporting period, frequency and contact point	Purpose and Scope of the Report Business Responsibility and Sustainability Reporting	2 147	Section A	About the Report
	2-5 External assurance	Purpose and Scope of the Report Business Responsibility and Sustainability Reporting Independent Practitioners' Reasonable and Limited Assurance Report	2 147 126-129	Section A	About the Report Assurance Statement
	2-6 Activities, value chain and other business relationships	Our Integrated Approach Who we are Our competitive edge How we create value Business Responsibility and Sustainability Reporting	3 6 7 9 147	Section A	About the Report Economic Growth and Risk Management Responsible Value Chain Management
	2-7 Employees	Employees Business Responsibility and Sustainability Reporting	74-82 149	Section A	Human Capital Management
	2-8 Workers who are not employees	Employees Business Responsibility and Sustainability Reporting	74-82 149	Section A	Human Capital Management

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	2-9 Governance structure and composition	Board of Directors Corporate Governance Corporate Governance Report Business Responsibility and Sustainability Reporting	108-110 99-101 246-300 156	Section B	Corporate Governance & Ethical Conduct
	2-10 Nomination and selection of the highest governance body	Board of Directors Corporate Governance Corporate Governance Report	108-110 99-101 246-300	-	Corporate Governance & Ethical Conduct
	2-11 Chair of the highest governance body	Board of Directors Corporate Governance Report	108-110 246-300	-	Corporate Governance & Ethical Conduct
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Board's Report Corporate Governance Report Management Discussion and Analysis Business Responsibility and Sustainability Reporting	99-101 209-226 246-300 131-146 147	Section A	Corporate Governance & Ethical Conduct Climate Change (Climate Governance)
	2-13 Delegation of responsibility for managing impacts	Corporate Governance Corporate Governance Report Board's Report	99-101 246-300 209-226	-	Corporate Governance & Ethical Conduct
	2-14 Role of the highest governance body in sustainability reporting	Corporate Governance Corporate Governance Report Business Responsibility and Sustainability Reporting	99-101 246-300 147	Section A	Corporate Governance & Ethical Conduct
	2-15 Conflicts of interest	Corporate Governance Report Business Responsibility and Sustainability Reporting	246-300 162-163	Principle 1	Corporate Governance & Ethical Conduct
	2-16 Communication of critical concerns	Corporate Governance Report	246-300	-	Corporate Governance & Ethical Conduct
	2-17 Collective knowledge of the highest governance body	Board of Directors Corporate Governance Report Business Responsibility and Sustainability Reporting	108-110 246-300 158-160	Principle 1	Corporate Governance & Ethical Conduct
	2-18 Evaluation of the performance of the highest governance body	Board's Report Corporate Governance Report	209-226 246-300	-	Corporate Governance & Ethical Conduct

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	2-19 Remuneration policies	Board's Report Corporate Governance Report	209-226 246-300	-	-
	2-20 Process to determine remuneration	Board's Report Corporate Governance Report	209-226 246-300	-	-
	2-21 Annual total compensation ratio	Board's Report	209-226	-	-
	2-22 Statement on sustainable development strategy	Our Integrated Approach Message from the Chairman Business Responsibility and Sustainability Reporting	3 11-13 156-157	Section B	About the Report Leadership Message
	2-23 Policy commitments	Corporate Governance Report Business Responsibility and Sustainability Reporting	246-300 156	Section B	Corporate Governance & Ethical Conduct Human Rights & Inclusive Workplace
	2-24 Embedding policy commitments	Business Responsibility and Sustainability Reporting	156	Section B	Corporate Governance & Ethical Conduct Human Rights & Inclusive Workplace
	2-25 Processes to remediate negative impacts	FY 2025-26 at a Glance Corporate Governance Report Management Discussion and Analysis Communities Environment Business Responsibility and Sustainability Reporting	4 246-300 131-146 87-92 93-97 151-155	Section A	Human Rights & Inclusive Workplace
	2-26 Mechanisms for seeking advice and raising concerns	Corporate Governance Report Value Chain Partners Corporate Governance Customers Business Responsibility and Sustainability Reporting	246-300 83-86 99-101 69-73 150	Section A	Corporate Governance & Ethical Conduct
	2-27 Compliance with laws and regulations	Board's Report Corporate Governance Report	209-226 246-300	-	Data Privacy & Cyber Security
	2-28 Membership associations	Business Responsibility and Sustainability Reporting	198	Principle 7	Partnership & Association

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	2-29 Approach to stakeholder engagement	Value Creation Across Our Ecosystem Business Responsibility and Sustainability Reporting	64-97 180-182	Principle 4	Stakeholder Engagement Double Materiality Assessment
	2-30 Collective bargaining agreements	Business Responsibility and Sustainability Reporting	171	Principle 3	Human Rights & Inclusive Workforce
GRI 101: Biodiversity 2016	3-3 Management of material topics	Double Materiality Environment Business Responsibility and Sustainability Reporting	62-63 93-97 151-155, 195	Section A Principle 6	Double Materiality Biodiversity & Nature Protection
	101-1 Policies to halt and reverse biodiversity loss	Environment Business Responsibility and Sustainability Reporting	93-97 195	Principle 6	Biodiversity & Nature Protection
	101-2 Management of biodiversity impacts	Environment Business Responsibility and Sustainability Reporting	93-97 195	Principle 6	Biodiversity & Nature Protection
	101-3 Access and benefit-sharing	Environment Business Responsibility and Sustainability Reporting	93-97 195	Principle 6	Biodiversity & Nature Protection
	101-4 Identification of biodiversity impacts	Business Responsibility and Sustainability Reporting	93-97 195	Principle 6	Biodiversity & Nature Protection
	101-5 Locations with biodiversity impacts	Business Responsibility and Sustainability Reporting	93-97 195	Principle 6	Biodiversity & Nature Protection

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GRI 3: Material Topics 2021	3-1 Process to determine material topics	Double Materiality	62-63	-	Double Materiality Assessment
	3-2 List of material topics	Double Materiality Business Responsibility and Sustainability Reporting	62-63 151-155	Section A	Double Materiality Assessment
	3-3 Management of material topics	Double Materiality Business Responsibility and Sustainability Reporting	62-63 151-155	Section A	Double Materiality Assessment
GRI 201: Economic Performance 2016	3-3 Management of material topics	FY 2025-26 at a Glance Double Materiality Business Responsibility and Sustainability Reporting	4 62-63 151-155	Section A	Double Materiality Assessment Economic Growth and Risk Management
	201-1 Direct economic value generated and distributed	FY 2025-26 at a Glance Value creation across our Ecosystem Management Discussion and Analysis Business Responsibility and Sustainability Reporting	4 64-97 131-146 150	Section A	Economic Growth and Risk Management
	201-2 Financial implications and other risks and opportunities due to climate change	Business Responsibility and Sustainability Reporting	151-155	Section A	Climate Change
	201-3 Defined benefit plan obligations and other retirement plans	Employees Business Responsibility and Sustainability Reporting	74-82 178-179	Principle 3	Human Capital Management
GRI 202: Market Presence 2016	202-1 Ratio of standard entry wage to local minimum wage	Business Responsibility and Sustainability Reporting	185	Principle 5	Human Rights & Inclusive Workplace
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	How we create value Communities Business Responsibility and Sustainability Reporting	9 87-92 200-204	Principle 8	Community Development
	203-2 Significant indirect economic impacts	Communities Employees Business Responsibility and Sustainability Reporting	87-92 74-82 200-204	Principle 8	Community Development
GRI 204: Procurement Practices	3-3 Management of material topics	Double Materiality How we create value Value Chain Partners Business Responsibility and Sustainability Reporting	62-63 9 83-86 151-155, 164, 165, 199	Section A Principle 1 Principle 2 Principle 8	Double Materiality Assessment Responsible Value Chain Management
	204-1 Spend on local suppliers	Value Chain Partners Business Responsibility and Sustainability Reporting	83-86 199	Principle 8	Responsible Value Chain Management
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Business Responsibility and Sustainability Reporting	162	Principle 1	Corporate Governance & Ethical Conduct
GRI 302: Energy 2016	3-3 Management of material topics	Environment Double Materiality Our Aproach to Sustainability and ESG Business Responsibility and Sustainability Reporting	94 62-63 59-60 151-155, 190	Section A Principle 6	Double Materiality Assessment Energy & Emissions Management
	302-1 Energy consumption within the organization	Environment FY 2025-26 at a Glance Our Approach to Sustainability and ESG Business Responsibility and Sustainability Reporting	94 4 59-60 190	Principle 6	Energy & Emissions Management
	302-2 Energy consumption outside the organization	Environment FY 2025-26 at a Glance Our Approach to Sustainability and ESG Business Responsibility and Sustainability Reporting	94 4 59-60 190	Principle 6	Energy & Emissions Management
	302-3 Energy intensity	Environment FY 2025-26 at a Glance Our Approach to Sustainability and ESG Business Responsibility and Sustainability Reporting	94 4 59-60 190	Principle 6	Energy & Emissions Management
	302-4 Reduction of energy consumption	Environment FY 2025-26 at a Glance Our Approach to Sustainability and ESG Business Responsibility and Sustainability Reporting	94 4 59-60 190, 196	Principle 6	Energy & Emissions Management

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	302-5 Reductions in energy requirements of products/services	Environment FY 2025-26 at a Glance Our Approach to Sustainability and ESG Business Responsibility and Sustainability Reporting	94 4 59-60 190, 196	Principle 6	Product Innovation & Stewardship
GRI 303: Water and Effluents 2018	3-3 Management of material topics	Double Materiality Environment Business Responsibility and Sustainability Reporting	62-63 96 151-155, 191	Section A Principle 6	Double Materiality Assessment Water Stewardship
	303-1 Interactions with water as a shared resource	Environment Business Responsibility and Sustainability Reporting	96 191	Principle 6	Water Stewardship
	303-2 Management of water discharge-related impacts	Environment Business Responsibility and Sustainability Reporting	96 191	Principle 6	Water Stewardship
	303-3 Water withdrawal	Environment Business Responsibility and Sustainability Reporting	96 191	Principle 6	Water Stewardship
	303-4 Water discharge	Environment Business Responsibility and Sustainability Reporting	96 191	Principle 6	Water Stewardship
	303-5 Water consumption	Environment Business Responsibility and Sustainability Reporting	96 191	Principle 6	Water Stewardship
GRI 305: Emissions 2016	3-3 Management of material topics	Double Materiality Environment Our Approach to Sustainability and ESG Business Responsibility and Sustainability Reporting	62-63 95 59-60 151-155, 192, 195, 196	Section A Principle 6	Double Materiality Assessment Energy & Emissions Management Climate Change
	305-1 Direct (Scope 1) GHG emissions	Environment Our Approach to Sustainability and ESG Business Responsibility and Sustainability Reporting	95 59-60 192	Principle 6	Energy & Emissions Management Climate Change
	305-2 Energy indirect (Scope 2) GHG emissions	Environment Our Approach to Sustainability and ESG Business Responsibility and Sustainability Reporting	95 59-60 192	Principle 6	Energy & Emissions Management Climate Change
	305-3 Other indirect (Scope 3) GHG emissions	Environment Our Approach to Sustainability and ESG Business Responsibility and Sustainability Reporting	95 59-60 195	Principle 6	Energy & Emissions Management Climate Change
	305-4 GHG emissions intensity	Environment Our Approach to Sustainability and ESG Business Responsibility and Sustainability Reporting	95 59-60 192, 195	Principle 6	Energy & Emissions Management Climate Change
	305-5 Reduction of GHG emissions	Environment Our Approach to Sustainability and ESG Business Responsibility and Sustainability Reporting	95 59-60 196	Principle 6	Energy & Emissions Management Climate Change
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Environment Business Responsibility and Sustainability Reporting	95 192	Principle 6	Air Emissions Management and Efficiency
GRI 306: Waste 2020	3-3 Management of material topics	Double Materiality Environment Business Responsibility and Sustainability Reporting	62-63 97 151-155, 166, 193-194	Section A Principle 2 Principle 6	Double Materiality Assessment Circular Economy and Waste Management
	306-1 Waste generation and significant waste-related impacts	Environment Business Responsibility and Sustainability Reporting	97 166, 193-194	Principle 2 Principle 6	Circular Economy and Waste Management
	306-2 Management of significant waste-related impacts	Environment Business Responsibility and Sustainability Reporting	97 166, 193-194	Principle 2 Principle 6	Circular Economy and Waste Management
	306-3 Waste generated	Environment Business Responsibility and Sustainability Reporting	97 193-194	Principle 6	Circular Economy and Waste Management
	306-4 Waste diverted from disposal	Environment Business Responsibility and Sustainability Reporting	97 193-194	Principle 6	Circular Economy and Waste Management
	306-5 Waste directed to disposal	Environment Business Responsibility and Sustainability Reporting	97 193-194	Principle 6	Circular Economy and Waste Management

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GRI 308: Supplier Environmental Assessment 2016	3-3 Management of material topics	Double Materiality Value Chain Partners Business Responsibility and Sustainability Reporting	62-63 83-86 151-155, 165, 179	Section A Principle 2 Principle 3	Double Materiality Assessment Responsible Value Chain Management
	308-1 New suppliers that were screened using environmental criteria	Value Chain Partners Business Responsibility and Sustainability Reporting	83-86 165, 179	Principle 2 Principle 3	Responsible Value Chain Management
	308-2 Negative environmental impacts in the supply chain and actions taken	Value Chain Partners Business Responsibility and Sustainability Reporting	83-86 165, 179	Principle 2 Principle 3	Responsible Value Chain Management
GRI 401: Employment 2016	3-3 Management of material topics	Double Materiality Employees How we create value Business Responsibility and Sustainability Reporting	62-63 79-80 9 151-155, 172	Section A Principle 3	Double Materiality Assessment Human Capital Management
	401-1 New employee hires and employee turnover	Employees Business Responsibility and Sustainability Reporting	79-80 172	Principle 3	Human Capital Management
	401-2 Benefits for full-time employees not provided to temporary/part-time	Employees Business Responsibility and Sustainability Reporting	79-80 172	Principle 3	Human Capital Management
	401-3 Parental leave	Employees Business Responsibility and Sustainability Reporting	79-80 172	Principle 3	Human Capital Management
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topics	Double Materiality Employees Business Responsibility and Sustainability Reporting	62-63 80-81 151-155, 172-177	Section A Principle 3	Double Materiality Assessment Occupational Health & Safety
	403-1 Occupational health and safety management system	Employees Business Responsibility and Sustainability Reporting	80-81 172-177	Principle 3	Occupational Health & Safety
	403-2 Hazard identification, risk assessment, and incident investigation	Employees Business Responsibility and Sustainability Reporting	80-81 172-177	Principle 3	Occupational Health & Safety
	403-3 Occupational health services	Employees Business Responsibility and Sustainability Reporting	80-81 172-177	Principle 3	Occupational Health & Safety
	403-4 Worker participation, consultation, and communication on OHS	Employees Business Responsibility and Sustainability Reporting	80-81 172-177	Principle 3	Occupational Health & Safety
	403-5 Worker training on occupational health and safety	Employees Business Responsibility and Sustainability Reporting	80-81 172-177	Principle 3	Occupational Health & Safety
	403-6 Promotion of worker health	Employees Business Responsibility and Sustainability Reporting	80-81 172-177	Principle 3	Occupational Health & Safety
	403-7 Prevention and mitigation of OHS impacts directly linked by business relationships	Employees Business Responsibility and Sustainability Reporting	80-81 172-177	Principle 3	Occupational Health & Safety
	403-8 Workers covered by an OHS management system	Employees Business Responsibility and Sustainability Reporting	80-81 172-177	Principle 3	Occupational Health & Safety
	403-9 Work-related injuries	Employees Business Responsibility and Sustainability Reporting	80-81 172-177	Principle 3	Occupational Health & Safety
	403-10 Work-related ill health	Employees Business Responsibility and Sustainability Reporting	80-81 172-177	Principle 3	Occupational Health & Safety
GRI 404: Training and Education 2016	3-3 Management of material topics	Double Materiality Employees How we create value Business Responsibility and Sustainability Reporting	62-63 79-80 9 151-155, 172	Section A Principle 3	Double Materiality Assessment Human Capital Management
	404-1 Average hours of training per year per employee	Employees How we create value	79-80 9	-	Human Capital Management
	404-2 Programs for upgrading employee skills and transition assistance	Employees Business Responsibility and Sustainability Reporting	79-80 158-161, 172	Principle 1 Principle 3	Human Capital Management
	404-3 Percentage of employees receiving regular performance and career development reviews	Employees Business Responsibility and Sustainability Reporting	79-80 172	Principle 3	Human Capital Management

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GRI 405: Diversity and Equal Opportunity 2016	3-3 Management of material topics	Double Materiality Employees Corporate Governance Report Business Responsibility and Sustainability Reporting	62-63 78 246-300 149, 151-155	Section A	Double Materiality Assessment Human Capital Management Human Rights & Inclusive Workplace
	405-1 Diversity of governance bodies and employees	Employees Corporate Governance Report Business Responsibility and Sustainability Reporting	78 246-300 149	Section A	Human Capital Management Human Rights & Inclusive Workplace Corporate Governance & Ethical Conduct
	405-2 Ratio of basic salary and remuneration of women to men	Business Responsibility and Sustainability Reporting	185	Principle 5	Human Capital Management Human Rights & Inclusive Workplace
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Business Responsibility and Sustainability Reporting	187	Principle 5	Human Rights & Inclusive Workplace
GRI 408: Child Labor 2016	3-3 Management of material topics	Value creation across our Ecosystem Double Materiality Business Responsibility and Sustainability Reporting	64-97 62-63 151-155, 188	Section A Principle 5	Double Materiality Assessment Human Rights & Inclusive Workplace
	408-1 Operations and suppliers at significant risk for incidents of child labor	Business Responsibility and Sustainability Reporting	188	Principle 5	Human Rights & Inclusive Workplace

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GRI 409: Forced or Compulsory Labor 2016	3-3 Management of material topics	Value creation across our Ecosystem Double Materiality Business Responsibility and Sustainability Reporting	64-97 62-63 151-155, 188	Section A Principle 5	Double Materiality Assessment Human Rights & Inclusive Workplace
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Business Responsibility and Sustainability Reporting	188	Principle 5	Human Rights & Inclusive Workplace
GRI 413: Local Communities 2016	3-3 Management of material topics	Communities Double Materiality Business Responsibility and Sustainability Reporting	87-92 62-63 151-155, 183-184, 200-204	Section A Principle 4 Principle 8	Double Materiality Assessment Community Development
	413-1 Operations with local community engagement, impact assessments, and development programs	Communities Business Responsibility and Sustainability Reporting	87-92 183-184, 200-204	Principle 4 Principle 8	Community Development
	413-2 Operations with significant actual and potential negative impacts on local communities	Communities Business Responsibility and Sustainability Reporting	87-92 183-184, 200-204	Principle 4 Principle 8	Community Development
GRI 414: Supplier Social Assessment 2016	3-3 Management of material topics	Double Materiality Value Chain Partners Business Responsibility and Sustainability Reporting	62-63 83-86 151-155, 165, 179	Section A Principle 2 Principle 3	Double Materiality Assessment Responsible Value Chain Management
	414-1 New suppliers that were screened using social criteria	Value Chain Partners Business Responsibility and Sustainability Reporting	83-86 165, 179	Principle 2 Principle 3	Responsible Value Chain Management
	414-2 Negative social impacts and actions taken	Value Chain Partners Business Responsibility and Sustainability Reporting	83-86 165, 179	Principle 2 Principle 3	Responsible Value Chain Management

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GRI 416: Customer Health and Safety 2016	3-3 Management of material topics	Double Materiality Customers Business Responsibility and Sustainability Reporting	62-63 69-73 151-155, 207-208	Section A Principle 9	Double Materiality Assessment Product Safety & Quality Customer Trust and Integrity Product Innovation & Stewardship
	416-1 Assessment of the health and safety impacts of product and service categories	Business Responsibility and Sustainability Reporting	207-208	Principle 9	Product Safety & Quality Customer Trust and Integrity Product Innovation & Stewardship
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Business Responsibility and Sustainability Reporting	207-208	Principle 9	Customer Trust and Integrity

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GRI 417: Marketing and Labeling 2016	3-3 Management of material topics	Double Materiality Customers Business Responsibility and Sustainability Reporting	62-63 69-73 151-155, 206	Section A Principle 9	Double Materiality Assessment Product Safety & Quality Customer Trust and Integrity Product Innovation & Stewardship
	417-1 Requirements for product and service information and labeling	Business Responsibility and Sustainability Reporting	206	Principle 9	Customer Trust and Integrity Product Innovation & Stewardship
	417-2 Incidents of non-compliance concerning product and service information and labeling	Business Responsibility and Sustainability Reporting	206	Principle 9	Customer Trust and Integrity
	417-3 Incidents of non-compliance concerning marketing communications	Business Responsibility and Sustainability Reporting	206	Principle 9	Customer Trust and Integrity
GRI 418: Customer Privacy 2016	3-3 Management of material topics	Double Materiality Customers Business Responsibility and Sustainability Reporting	62-63 69-73 151-155, 207	Section A Principle 9	Double Materiality Assessment Customer Trust and Integrity
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Business Responsibility and Sustainability Reporting	207	Principle 9	Customer Trust and Integrity