AIA Engineering Limited

August 21, 2026

To,
The Manager (Listing),
The BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
Script Code: 532683

To,
The Manager (Listing),
National Stock Exchange of India Limited
"Exchange Plaza", C-1 , Block – G,
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400 051
Script Code: AIAENG

Dear Sir / Madam,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

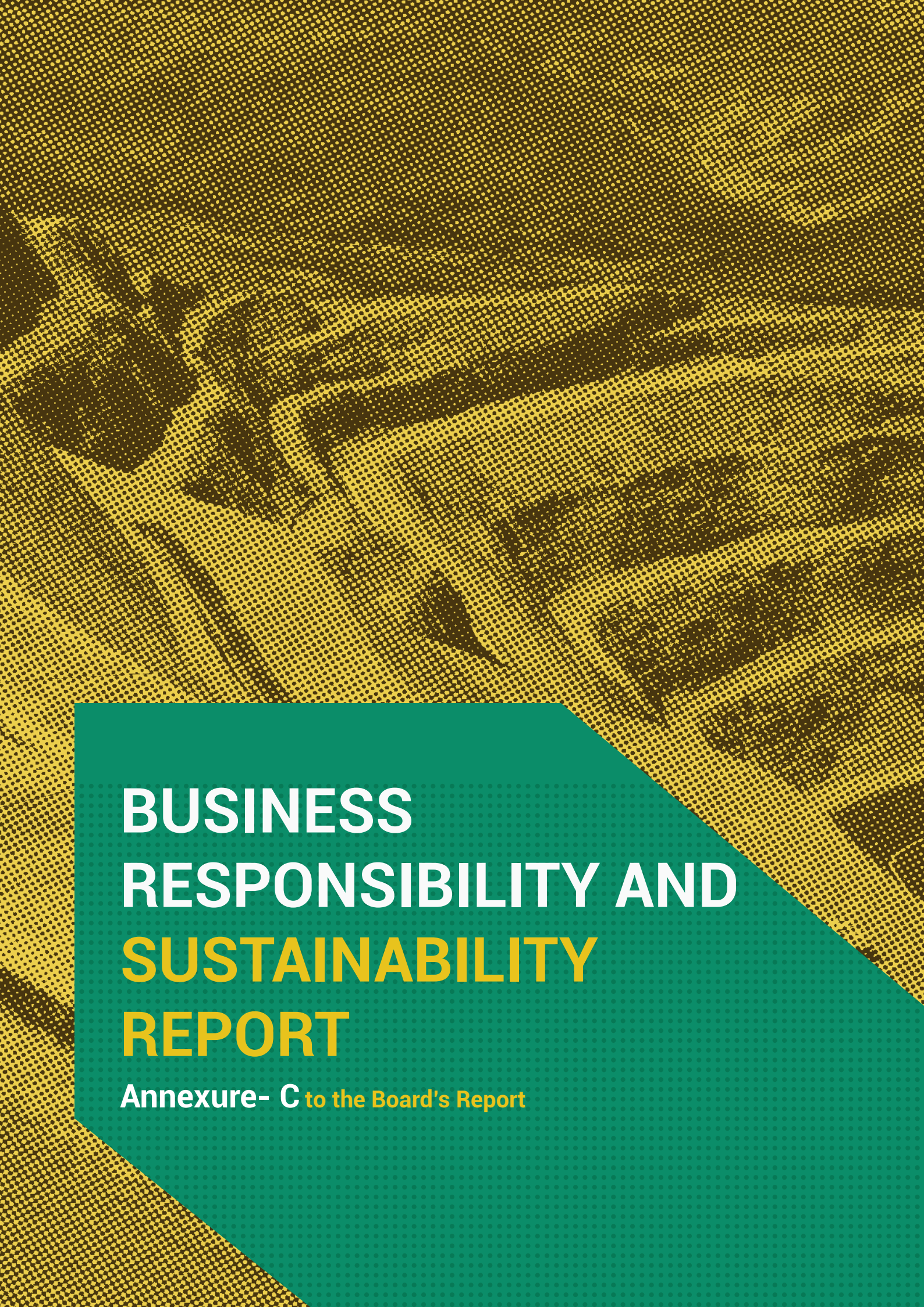
Pursuant to regulation 34(2)(f) of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), we submit herewith the Business Responsibility and Sustainability Report of the Company for the Financial Year ended on March 31, 2026.

You are requested to take the same on your record.

Thanking you.

Yours faithfully,
For AIA Engineering Limited
Satyanarayan Chhogalal Jetheliya
Digitally signed by Satyanarayan Chhogalal Jetheliya
Date: 2026.08.21 15:35:04 +05'30'
S. N. Jetheliya
Company Secretary
Encl.: As above

AIA ENGINEERING LIMITED AHMEDABAD 382415



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Annexure- C to the Board's Report

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

I-1. Corporate Identity Number (CIN) of the listed entity

L29259GJ1991PLC015182

I-2. Name of the listed entity

AIA ENGINEERING LIMITED

I-3. Year of incorporation

11 March, 1991

I-4. Registered office address

115, G.V.M.M. ESTATE, ODAV ROAD, ODHAV, AHMEDABAD - 382 415

I-5. Corporate address

11/12, SIGMA CORPORATES, B/H. HOF SHOWROOM, OFF. S.G. HIGHWAY, SINDHU BHAVAN ROAD, BODAKDEV, AHMEDABAD - 380 054

I-6. Email

info@aiaengineering.com

I-7. Telephone

+91-79-6604 7800

I-8. Website

www.aiaengineering.com

I-9. Financial year for which reporting is being done

2025-26

I-10. Name of the Stock Exchange(s) where shares are listed

BSE LIMITED (BSE)

NATIONAL STOCK EXCHANGE OF INDIA LIMITED (NSE)

I-11. Paid-up capital

₹ 18,66,40,740

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

PARESH SHUKLA

EMAIL: paresh.shukla@aiaengineering.com

PHONE: +91 79 6604 7890

I-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).

Standalone Basis

I-14. Name of assurance provider

Shailesh Haribhakti and Associates

I-15. Type of assurance obtained

Reasonable assurance

II. PRODUCTS/SERVICES

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

Description of main activity	Description of business activity	% of turnover of the entity
Manufacturing	Metal and metal products	100

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

Product/ Service	NIC code	% of total turnover contributed
Manufacturing of other iron and steel casting and products thereof	24319	100

III. OPERATIONS

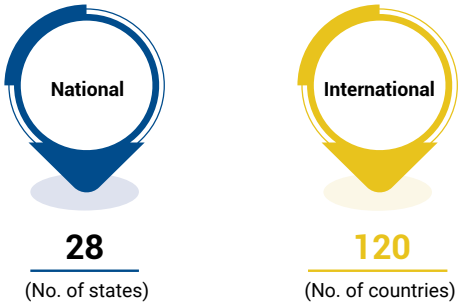
III-18. Number of locations where plants and/or operations/offices of the entity are situated:

	Number of plants	Total	Number of offices
National	3	5	2
International	0	11	11

III. OPERATIONS

III-19. Markets served by the entity:

a. Number of locations



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

59.19%

c. A brief on types of customers

The Company serves a diverse customer base across multiple industries. The finished products of AIA are used as critical spare parts across various sectors, with key end-user industries including cement manufacturing, thermal power generation, and mining.

IV. EMPLOYEES

IV-20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1	Permanent (D)	1,205	1,200	99.59%	5	0.41%
2	Other than permanent (E)	119	117	98.32%	2	1.69%
3	Total employees (D + E)	1,324	1,317	99.47%	7	0.53%
	Workers					
1	Permanent (F)	67	67	100.00%	0	0.00%
2	Other than permanent (G)	2,505	2,485	99.20%	20	0.80%
3	Total workers (F + G)	2,572	2,552	99.22%	20	0.78%

b. Differently abled employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Differently abled employees					
1	Permanent (D)	10	10	100.00%	0	0.00%
2	Other than permanent (E)	1	1	100.00%	0	0.00%
3	Total differently abled employees (D + E)	11	11	100.00%	0	0.00%
	Differently abled workers					
1	Permanent (F)	1	1	100.00%	0	0.00%
2	Other than permanent (G)	36	36	100.00%	0	0.00%
3	Total workers (F + G)	37	37	100.00%	0	0.00%

IV-21. Participation/Inclusion/Representation of women

Board of Directors

	No. and percentage of females	
Total (A)	No. (B)	% (B/A)
10	3	30.00%

Key Management Personnel

	No. and percentage of females	
Total (A)	No. (B)	% (B/A)
4	0	0.00%

IV-22. Turnover rate for permanent employees and workers. (Disclose trends for the past 3 years)

	2025-26 (Turnover rate in current FY)			2024-25 (Turnover rate in previous FY)			2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	6.26%	0.00%	6.23%	10.56%	0.00%	10.55%	4.90%	0.00%	4.80%
Permanent workers	2.48%	0.00%	2.48%	5.97%	0.00%	5.97%	0.00%	0.00%	0.00%

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

S. No.	Name of the holding/subsidiary/ associate companies/joint ventures (A)	Indicate whether holding/subsidiary/ associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/ No)
1	Welcast Steels Limited	Subsidiary	74.85%	No
2	AIA CSR Foundation	Wholly-Owned Subsidiary	100%	No
3	Vega Industries (Middle East) FZC – UAE	Wholly-Owned Subsidiary	100%	No
4	Vega Industries Limited – UK	Wholly-Owned Subsidiary	100%	No
5	Vega Industries Limited – USA	Wholly-Owned Subsidiary	100%	No
6	Vega Steel Industries (RSA) (Pty) Limited	Subsidiary	74.63%	No
7	Wuxi Vega Trade Co. Limited	Wholly-Owned Subsidiary	100%	No
8	PT. Vega Industries Indonesia	Wholly-Owned Subsidiary	99% by Vega ME & 1% by AIA	No

S. No.	Name of the holding/subsidiary/ associate companies/joint ventures (A)	Indicate whether holding/subsidiary/ associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/ No)
9	VEGA Industries Chile SpA	Wholly-Owned Subsidiary	100%	No
10	AIA Ghana Limited	Wholly-Owned Subsidiary	100%	No
11	VEGA Industries Australia Pty. Limited	Wholly-Owned Subsidiary	100%	No
12	VEGA Middle East (DFTZ) FZE – UAE	Wholly-Owned Subsidiary	100%	No
13	Vega Industries Peru Limited	Wholly-Owned Subsidiary	99% by Vega ME & 1% by AIA	No
14	Clean Max Meridius Private Limited	Associate Company	26%	No
15	VEGA MPS Pty Limited	Joint Venture	70%	No
16	Torrent Urja 16 Private Limited	Associate Company	26%	No

VI. CSR DETAILS

VI-24. Provide the following CSR details

i) Whether CSR is applicable as per Section 135 of Companies Act, 2013: Yes

ii) Turnover (in ₹) - 37,62,85,61,911

iii) Net worth (in ₹) - 78,42,82,20,901

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	2025-26			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, https://aiaengineering.com/wp-content/uploads/2025/04/Policy-Whistle-Blower-Vigil-Mechanism.pdf	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes, https://aiaengineering.com/wp-content/uploads/2025/04/Policy-Whistle-Blower-Vigil-Mechanism.pdf	0	0	NA	0	0	NA
Shareholders	Yes, https://aiaengineering.com/wp-content/uploads/2025/04/Policy-Whistle-Blower-Vigil-Mechanism.pdf	0	0	NA	0	0	NA
Employees and workers	Yes. https://aiaengineering.com/investor-policy/	0	0	NA	0	0	NA
Customers	The SOP is communicated and maintained internally	25	5	NA	23	5	NA
Value chain partners	The SOP is communicated and maintained internally	0	0	NA	0	0	NA
Other (please specify)	-			-			-

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Board Governance, Ethics and Compliance	Opportunity	Our brand and reputation are among our most critical assets. As our business operations, societal impact, and stakeholder interactions are subject to ongoing scrutiny, maintaining the highest standards of ethics and governance is essential to preserving stakeholder trust and protecting our corporate reputation.	-	-
2	Employee Health and Safety	Risk	AIA Engineering employs a substantial workforce for its operations, involving activities like heavy machinery and industrial equipment, conditions that inherently carry occupational risks. Acknowledging this, we have identified employee health and safety as a material topic within our sustainability framework.	To uphold the highest standards of occupational health and safety, AIA Engineering has implemented a robust and structured Health & Safety Management System across all operational sites. Our approach is both preventive and participatory, aimed at minimising risks, ensuring legal compliance, and fostering a culture of safety and well-being throughout the organisation. Key elements of our Health & Safety framework include: - Adoption of ISO 45001:2018 - We have implemented the ISO 45001:2018 Occupational Health and Safety Management System, which provides a formal structure for managing risks and improving overall safety performance - Policy Implementation - A well-defined Occupational Health and Safety Policy guides all our safety-related initiatives and compliance efforts - Defined Roles and Accountability - Clear roles, responsibilities, and accountabilities are established across all levels of the organisation to ensure consistent enforcement and ownership of safety practices - Comprehensive Safety Training - All employees and contract workers undergo mandatory Safety Induction Training upon joining, followed by periodic refresher and reorientation programmes to reinforce safety protocols	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				- Worker Participation - We actively involve employees and contract workers through participation in regular safety committee meetings, encouraging open dialogue on safety-related matters. - Ongoing Safety Reviews - Periodic safety audits and reviews are conducted across all units to assess performance, identify gaps, and implement continuous improvements.	
3	Energy Management	Opportunity	Metal product manufacturing, especially processes such as melting, moulding, heat treatment, and machining, requires significant energy input, making it inherently energy-intensive. At AIA Engineering, we recognise the critical importance of managing energy consumption efficiently, both from an environmental and operational standpoint. Additionally, we view energy efficiency not just as a sustainability imperative but also as a key lever for enhancing cost-effectiveness. By optimising energy use across our value chain, we are able to reduce our overall energy footprint while simultaneously improving production economics.	We have implemented structured energy management practices that focus on improving equipment efficiency, reducing process-level energy wastage, and transitioning towards cleaner energy sources. These ongoing efforts are central to our strategy for reducing greenhouse gas (GHG) emissions across our operations. - Our major initiatives include the installation of 11 wind energy turbines + 3 hybrid (Wind + Solar energy) at the Kutch and Jamjodhpur sites, which have an installed capacity of 37.38 MW (31.80 MW Windmill + 5.58 MW Solar) of renewable energy. - We are proud to share that we have already exceeded the 2027 electricity target, and currently approximately 29% of our overall electricity requirements are supported by renewable sources. In addition to lowering our environmental footprint, these measures also contribute to improved cost efficiency. Through regular energy audits, equipment upgrades, and process optimisation, we have been able to achieve measurable improvements in our specific energy consumption. This directly supports our broader climate strategy by curbing greenhouse gas emissions associated with energy use. Our approach integrates both technological interventions and behavioural improvements on the shop floor, aligning with our long-term goal of building a more energy-resilient and environmentally responsible manufacturing ecosystem.	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Training and Development	Opportunity	Every employee, whether new or experienced, undergoes structured training modules covering equipment operation, safety protocols, site orientation, and emergency response procedures. These programmes are continuously updated to reflect the latest industry standards, regulatory requirements, and technological advancements. - Beyond safety and operational training, we are committed to building a future-ready workforce. We regularly conduct skill enhancement workshops, technical upskilling sessions, leadership development programmes, and knowledge-sharing forums. We ensure that all our employees remain aligned with evolving industry best practices. - Our comprehensive approach not only ensures smooth plant operations but also supports long-term business growth, fosters individual development, and enhances career progression opportunities. Training and development are the embedded practices that define our commitment to excellence.	-	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Materials Sourcing	Risk	As a manufacturer of engineered metal products, we are highly dependent on the uninterrupted supply of quality raw materials such as metal scrap and alloys. Any fluctuation in raw material availability, pricing volatility, supply chain disruption, or inconsistency in material quality can have a direct impact on our production efficiency, cost structure, and delivery commitments.	Given its criticality to our operations, we have established a structured vendor classification system based on the nature of products and services provided. Each vendor is evaluated against a defined set of performance parameters to ensure supply chain stability and reliability. - To strengthen our procurement risk management framework, we conduct periodic assessments of critical vendors. This allows us to proactively identify vulnerabilities and take corrective actions to avoid potential disruptions - Beginning this year, we have further enhanced our vendor evaluation process by integrating ESG (Environmental, Social, and Governance) parameters into our assessments. These include factors such as regulatory compliance, ethical practices, environmental performance, and social responsibility. Insights from these assessments are now being incorporated into procurement decision-making to promote responsible sourcing and build a more resilient and sustainable supply chain	Negative
6	Local Communities	Opportunity	Our manufacturing units are primarily situated in rural and industrial areas, and we acknowledge our responsibility towards the communities around us. We are dedicated to making a positive impact through targeted community engagement initiatives under CSR, which encompass education, healthcare, and livelihood development. We aim to build lasting, meaningful relationships with local communities near our manufacturing areas, ensuring that our growth is inclusive and aligned with broader social development objectives.	-	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Greenhouse Gas Emissions	Risk	AIA Engineering operates in an energy-intensive manufacturing sector, with large-scale operations that primarily depend on non-renewable fuel sources. This reliance significantly contributes to our greenhouse gas (GHG) emissions, making emissions management a critical environmental and operational concern.	We have implemented structured energy management practices that focus on improving equipment efficiency, reducing process-level energy wastage, and transitioning towards cleaner energy sources. These ongoing efforts are central to our strategy for reducing greenhouse gas (GHG) emissions across our operations. - Our major initiatives include the installation of 11 wind energy turbines + 3 hybrid (Wind + Solar energy) at the Kutch and Jamjodhpur sites, which have an installed capacity of 37.38 MW (31.80 MW Windmill + 5.58 MW Solar) of renewable energy. - We are proud to share that we have already exceeded the 2027 electricity target, and currently approximately 29% of our overall electricity requirements are supported by renewable sources. In addition to lowering our environmental footprint, these measures also contribute to improved cost efficiency. Through regular energy audits, equipment upgrades, and process optimisation, we have been able to achieve measurable improvements in our specific energy consumption. This directly supports our broader climate strategy by curbing greenhouse gas emissions associated with energy use. Our approach integrates both technological interventions and behavioural improvements on the shop floor, aligning with our long-term goal of building a more energy-resilient and environmentally responsible manufacturing ecosystem.	Negative
8	Air Quality	Risk	As a manufacturing company operating in an emission-intensive sector, we recognise that our operations, if not properly controlled, have the potential to contribute to air pollution through fugitive emissions, process exhaust, and combustion-related discharges.	We are conscious of the ecosystem and communities in which we operate. AIA Engineering proactively invested in air filtration and emission monitoring infrastructure to ensure that our manufacturing activities do not adversely impact ambient air quality. Air emissions from our operations are routinely monitored by accredited third-party agencies, and all parameters consistently remain well within the regulatory limits prescribed by environmental authorities. To further strengthen our monitoring capabilities, we have implemented online continuous stack monitoring systems (OCEMS) for stacks classified as critical, enabling real-time tracking and control of key air pollutants.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Waste Management	Risk	As part of our manufacturing operations, a considerable volume of waste, both hazardous and non-hazardous, is generated across various stages of production. Recognising the environmental implications of industrial waste, we have identified this topic as material.	Our goal is to reduce the amount of waste we produce and make sure that it is reused or recycled for the same or a different purpose. A 'waste hierarchical approach' is applied, to reduce, reuse, recycle and recover waste products in preference to disposal of waste in alignment with the circular economy. Where possible, we explore opportunities for use of recycled material and reuse of waste by us or other companies through co-processing of foundry waste and other waste as alternative raw material or fuel. It presents opportunities for environmental stewardship and helps us manage raw materials well. The Company takes waste management seriously and works towards reducing, reusing, and recycling its waste wherever possible. We optimise the use of key resources, including minerals and ensure waste minimisation at sources and facilitate recovery, and recycling. We follow waste management standards that meet or exceed applicable legal requirements and we incorporate industry best practices into our operations and services. We recognise the negative impact of improper waste disposal on the environment and as a result, put in place strong mechanisms to treat and dispose of the generated waste. We ensure that all waste from our activities is either remelted in the furnace or recycled through authorised recyclers and vendors, in line with the principles of a circular economy.	Negative
10	Water and Effluent Management	Opportunity	Water is a critical input for our manufacturing operations, and we recognise its importance both as an operational necessity and a shared environmental resource. Given our high dependency on water, AIA Engineering is committed to responsible water management across all our facilities. All our operational units are equipped with fully functional Sewage Treatment Systems (STPs), enabling us to treat domestic wastewater and recycle 100% of it. We operate under a 100% Zero Liquid Discharge (ZLD) framework, ensuring that no treated or untreated wastewater is released into the environment.	-	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			This closed-loop system supports our commitment to water circularity and reduces the burden on freshwater resources. In addition to operational efficiency, we actively invest in water conservation and replenishment projects. These include the implementation of rainwater harvesting systems within our plants, and the construction of groundwater recharge wells not only within our premises but also in surrounding communities. These recharge structures contribute to replenishing aquifers, enhancing local water tables, and improving long-term water availability for both the Company and nearby communities.		
11	Diversity, Equity, and Inclusion	Opportunity	Given the nature of our industry, there is a prevailing trend of significantly higher male representation in the workforce, particularly in operational and shop-floor roles. AIA Engineering acknowledges this imbalance and is committed to building a more inclusive and equitable workplace.	-	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Anti-Corruption	Risk	At AIA Engineering, we take a firm stand against corruption in any form. Upholding our business reputation is critical, and we ensure this by promoting a culture of integrity and accountability. Clear policies, regular internal checks, and awareness among employees help us stay aligned with legal and ethical expectations. Everyone associated with us is expected to follow our Code of Conduct and act transparently in all business dealings.	We have instituted well-defined policies applicable to all internal and external stakeholders, outlining expectations around ethical conduct, transparency, and professional integrity. These policies are reviewed and approved by the Board of Directors as part of our governance oversight. Non-compliance with these provisions may lead to disciplinary action, depending on the severity and nature of the violation.	Negative
13	Employment Factors	Opportunity	At AIA Engineering, employment is not merely about staffing roles; it is about fostering long-term associations. We value our people and operate with a clear purpose: to grow together. In turn, we invest in their development and wellbeing. Our consistently low attrition rate, along with the fact that a majority of our team members have been with us for over a decade, reflects the trust, stability, and inclusive culture we have built over the years. Given its direct impact on organisational continuity, workforce morale, and social wellbeing, employment is considered a material topic for us under the social pillar of sustainability.	-	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

POLICY AND MANAGEMENT PROCESSES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. c. Web link of the Policies, if available	https://aiaengineering.com/wp-content/uploads/2025/04/Human-Rights-Policy.pdf	https://aiaengineering.com/wp-content/uploads/2025/04/Sustainability-Policy.pdf	https://aiaengineering.com/wp-content/uploads/2025/04/Human-Rights-Policy.pdf	https://aiaengineering.com/wp-content/uploads/2025/04/Environment-Policy.pdf	https://aiaengineering.com/wp-content/uploads/2025/04/Human-Rights-Policy.pdf	https://aiaengineering.com/wp-content/uploads/2025/04/Environment-Policy.pdf https://aiaengineering.com/wp-content/uploads/2025/04/Waste-Management-Circular-Economy-Policy.pdf https://aiaengineering.com/wp-content/uploads/2025/04/Climate-Change-and-Energy-Management-Policy.pdf https://aiaengineering.com/wp-content/uploads/2025/04/Water-Management-Policy.pdf	https://aiaengineering.com/wp-content/uploads/2025/04/Human-Rights-Policy.pdf https://aiaengineering.com/wp-content/uploads/2025/04/Policy-Whistle-Blower-Vigil-Mechanism.pdf	https://aiaengineering.com/wp-content/uploads/2025/04/CSR-Policy.pdf	https://aiaengineering.com/wp-content/uploads/2025/04/Environment-Policy.pdf https://aiaengineering.com/wp-content/uploads/2025/04/Sustainability-Policy.pdf
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
4. Name of the national and international codes/ certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015	-	ISO 45001:2018	-	ISO 45001:2018	ISO 14001:2015	-	-	ISO 9001:2015
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Commitment: Yes Committed Goal: To assess and enhance employee well-being. Specific Target: Achieve zero theft incidents involving truck drivers Defined Timeline: March 2027	Commitment: Yes Committed Goal: To make our production processes more sustainable. Specific Target: Vendor Assessment: Assess 75% of value chain partners through a phased ESG assessment programme, covering upstream suppliers and priority downstream customers.	Commitment: Yes Committed Goal: To understand the current status of employee well-being. Specific Target: To carry out an Employee Satisfaction Survey (Target: At least 80%) Defined Timeline: 2027	Commitment: Yes Committed Goal: To ensure that all the concerns or interests of stakeholders are addressed and resolved. Specific Target: To enhance the customer satisfaction index from 97% to 98.5%. Defined Timeline: By 2027.	Commitment: Yes Committed Goal: To ensure protection of human rights at critical MSME vendor sites. Specific Target: To ensure no child labour/ forced labour or inhuman working is found in at least top 50 MSME vendors. Defined Timeline: By 2027.	Commitment: Yes Committed Goal: To contribute and make efforts towards protecting and restoring the environment. Committed Specific Targets: - Eliminate single-use plastic in packaging and drinking water bottles - Increase usage of renewable energy from 17% to 27% of total electricity requirement - Produce 1,00,000 bricks and paver blocks using discarded sand, dust, and plastic by 2030	Commitment: Yes Committed Goal: To increase engagement with associations and contribute in influencing public and regulatory policy. Specific Target: To become more participative in CII, FICCI and IIF. To become the lead representative in these forums for alloy steel castings. Defined Timeline: By 2030.	Commitment: Yes Committed Goal: To support start-ups and entrepreneurs to manufacture recyclable material in an environmentally friendly manner in order to develop economical and viable glass drinking water bottle. To support selective MSME vendors to adopt sustainable initiatives in their business. Defined Timeline: By 2030	Commitment: Yes Committed Goal: To enhance customer delight as part of AIA ethos. Specific Target: Achieve a customer satisfaction score of 98.5%. Defined Timeline: By 2030.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
						- Enhance energy efficiency across operations through the phased replacement of existing IE2 motors with high-efficiency IE4 motors - Transition employee transportation from diesel buses to electric/hybrid vehicles			
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Target Status: The initiative remains ongoing and is monitored periodically. Awareness and engagement programmes for truck drivers continue to be conducted to strengthen preventive measures and support achievement of the target by FY 2026-27.	Target Status: As part of our ongoing commitment to responsible sourcing, we have successfully assessed our major and critical suppliers based on defined ESG criteria. In the previous year, 62% of our top material suppliers were evaluated. This year, the process is also extended to our downstream value chain partners. We are in process to assess partners what worth approximately 50% of our downstream value chain.	Target Status: The objective is in progress. We are collecting feedback from employees to better understand their needs and concerns.	Target Status: We have already completed our target ahead of 2027. While the initiative is ongoing and monitored annually. Currently, our employee satisfaction index stands strong at 98.98%. While the target has been achieved, targeted actions have been taken by the respective department to maintain the employee satisfaction rate and increase it gradually.	Target Status: The initiative is ongoing and monitored through regular audits and vendor engagement. So far, we have assessed 62% of our vendors and have started conducting awareness sessions and providing guidance to them. This includes educating vendors on how to align with human rights standards, operate responsibly, and work towards compliance with relevant certifications.	Target Status: 1. Elimination of Single-Use Plastic: Single-use plastic has been eliminated from packaging operations. Efforts are ongoing to phase out single-use plastic drinking water bottles across corporate and operational locations. Status: Ongoing. 2. Renewable Energy: Our initial target was to increase renewable energy usage from 17% to 20%, and then to 27% by F.Y. 2026-27.	Target Status: The objective is ongoing and there is continued monitoring of the participation of our nominees in various bodies.	Target Status The objective is in progress and will be tracked annually through a structured action plan. Initial engagements and identification of potential collaborators are underway, with a focus on aligning support with long-term sustainability outcomes.	Target Status: The target has been achieved ahead of the defined timeline. The customer satisfaction index currently stands at 98.98%. Continuous improvement initiatives remain in place to sustain and further strengthen customer experience and satisfaction levels.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
						We are proud to share that we have already exceeded the 2027 target ahead of schedule, achieving approximately 29% renewable energy usage this year, with a total generation of 8,83,77,702.04 kWh. Given that the target has already been reached, we have planned to maintain this status. Status: Achieved 3. Sustainable Brick Production: Approximately 58,000 bricks were produced during the year using discarded sand, dust and plastic waste, taking cumulative production over the last two years to approximately 1,13,000 bricks.			

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
						4. Upgrade IE2 motors to IE4 motors: The phased replacement of IE2 motors with IE4 motors is underway and has resulted in significant improvements in energy efficiency, contributing to a reduction in energy consumption across operations. 5. Electric Mobility Transition: Over the last two years, guest transportation vehicles have been gradually transitioned to electric vehicles, contributing to reduced fuel consumption and lower emissions. Efforts to expand the adoption of cleaner transportation alternatives remain ongoing.			

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)

Dear Stakeholders,

As a member of the Board of Directors responsible for our Business Responsibility and Sustainability Report, I am pleased to share our progress and priorities for the year ahead.

At AIA, our focus remains on delivering value through technical excellence, innovation, and customer-centric solutions. By combining specialised metallurgical expertise with process optimisation services, we continue to help big organisatons improve performance and efficiency while maintaining our leadership in quality, service, and innovation.

Sustainability is no longer a separate agenda; it is an integral part of how we operate, make decisions, and create long-term value. Over the past year, we have continued to strengthen our environmental, social, and governance practices through focused initiatives and measurable actions.

Our environmental initiatives continued to gain momentum during the year. Having achieved nearly 30% renewable electricity consumption ahead of our original target timeline, we have maintained this performance and are focused on further increasing the share of renewable energy in the years ahead. We are also pursuing innovative ways to derive value from waste streams. A notable example is our initiative to convert waste oil into fuel, transforming what was previously a disposal challenge into a resource recovery opportunity. This not only promotes circularity but also reduces dependence on conventional fuels, contributing to lower emissions and improved environmental performance.

We have also made significant progress in maximising the use of by-products generated through our manufacturing processes. The installation of mechanical and thermal reclaimers has enabled us to recycle moulding sand and reduce fresh silica sand consumption by nearly 80%. In addition, we continue to collaborate with value chain partners to co-process waste silica sand from our foundry operations in cement kilns, further reducing waste sent for disposal while supporting industrial resource recovery.

Our people remain central to our success. We continue to foster a safe, inclusive, and supportive workplace through strong health and safety systems, employee welfare programmes, and regular engagement with our workforce. At the same time, customer satisfaction remains a key strength of our business, with a satisfaction rate of ~99%. We remain committed to maintaining these high standards while continuously enhancing the customer experience through quality, reliability, and service excellence.

The Board continues to support investments that strengthen operational excellence and position the Company for long-term growth. During the year, we progressed several initiatives focused on automation, energy-efficient technologies, cleaner fuels, infrastructure upgrades, and greener transportation solutions. We also expanded our environmental stewardship efforts through afforestation programmes, with more than Five Lakh trees planted to date, contributing to biodiversity enhancement and ecological restoration.

Innovation and capability building are other areas we feel are equally important to our long-term growth. We collaborated with academic institutions on research and development projects and established the Skill Development Centre at GPERI, Mehsana (Gujarat Technological University - AIA Foundry), aimed at enhancing industry-relevant skills and improving employability among young professionals.

While there is still much to accomplish, we are encouraged by the progress made and remain committed to integrating sustainability into every aspect of our business. We believe that operational excellence, long-term value creation, and responsible growth go hand in hand, and we look forward to continuing this journey with all our stakeholders.

Thank you.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Board of Directors 1. Mr. Rajendra S. Shah (DIN 00061922) Category: (Chairman/NED/NID) 2. Mr. Bhadresh K. Shah (DIN 00058177) Category: (ED) 3. Mr. Yashwant M. Patel (DIN 02103312) Category: (ED) 4. Ms. Khushali S. Solanki (DIN 07008918) Category: (NED) 5. Ms. Bhumika S. Shodhan (DIN 02099400) Category: (NED) 6. Mr. Sanjay S. Majmudar (DIN 00091305) Category: (NED/NID) 7. Mr. Piyush B. Shah (DIN 00155760) Category: (NED/ID) 8. Ms. Janaki U. Shah (DIN 00343343) Category: (NED/ID) 9. Mr. Udayan D. Choksi (DIN 02222020) Category: (NED/ID) 10. Mr. Nitin C. Shukla (DIN 00041433) Category: (NED/ID)
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	Yes. The Company has an ESG Committee, led by the Managing Director, that provides strategic direction, reviews progress, and oversees ESG initiatives. An ESG Working Group supports the Committee and meets periodically to drive implementation, monitor compliance and data, engage with stakeholders, and support reporting and training activities.

10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee

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

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/ No). If yes, provide name of the agency.

S. No.	P1	P2	P3	P4	P5	P6	P7	P8	P9
1.	No	No	Yes	Yes	No	Yes	No	No	Yes

Remarks:

ISO 9001 – Lloyd's Register

ISO 45001 & ISO 14001 – BUREAU VERITAS, INDIA (BVQI)

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)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Essential Indicators

EI-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	% of persons in respective category covered by the awareness programmes
Board of Directors	4	1. Financial Performance, Budgeting and Planning 2. Orientation on Statutory Compliances as a Board Member	100%
Key Managerial Personnel	4	All 9 NGRBC Principles	100%
Employees other than BOD and KMPs	339	Principles: 02, 03, 05, 06 and 09. 1. EHS Awareness 2. Awareness of Fire Prevention and Protection Activities 3. Phishing Awareness	100%
Workers	812	Principles: 02, 03, 05 and 06 1. EHS Awareness 2. Awareness of Fire Prevention and Protection Activities	100%

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

Monetary					
Category	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In ₹)**	**Brief of the case**	**Has an appeal been preferred? (Yes/No)**
Penalty/Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-

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

EI-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.

S. No.	Case details	Name of the regulatory/enforcement agencies/judicial institutions
1.	-	-

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

Yes.

AIA Engineering Limited has a dedicated Whistle-Blower and Vigil Mechanism Policy that outlines its commitment to anti-corruption and anti-bribery practices. The policy is applicable to all employees, directors, and third parties associated with the Company, and is aligned with the Companies Act, 2013, as well as key national and international anti-corruption frameworks, including the Prevention of Corruption (Amendment) Act, 2018, the U.S. Foreign Corrupt Practices Act, 1977, and the UK Bribery Act. It establishes formal channels for reporting unethical or unlawful conduct, and includes safeguards against retaliation and outlines a clear investigation and escalation process overseen by the Compliance Officer and Audit Committee.

https://aiaengineering.com/wp-content/uploads/2025/04/Policy-Whistle-Blower-Vigil-Mechanism.pdf

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

Category	Current Financial Year	Previous Financial Year
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Category	Current Financial Year		Previous Financial Year	
	Number 2025-26	Remarks 2025-26	Number 2024-25	Remarks 2024-25
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

EI-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.

Not Applicable, as no such instances were reported this financial year.

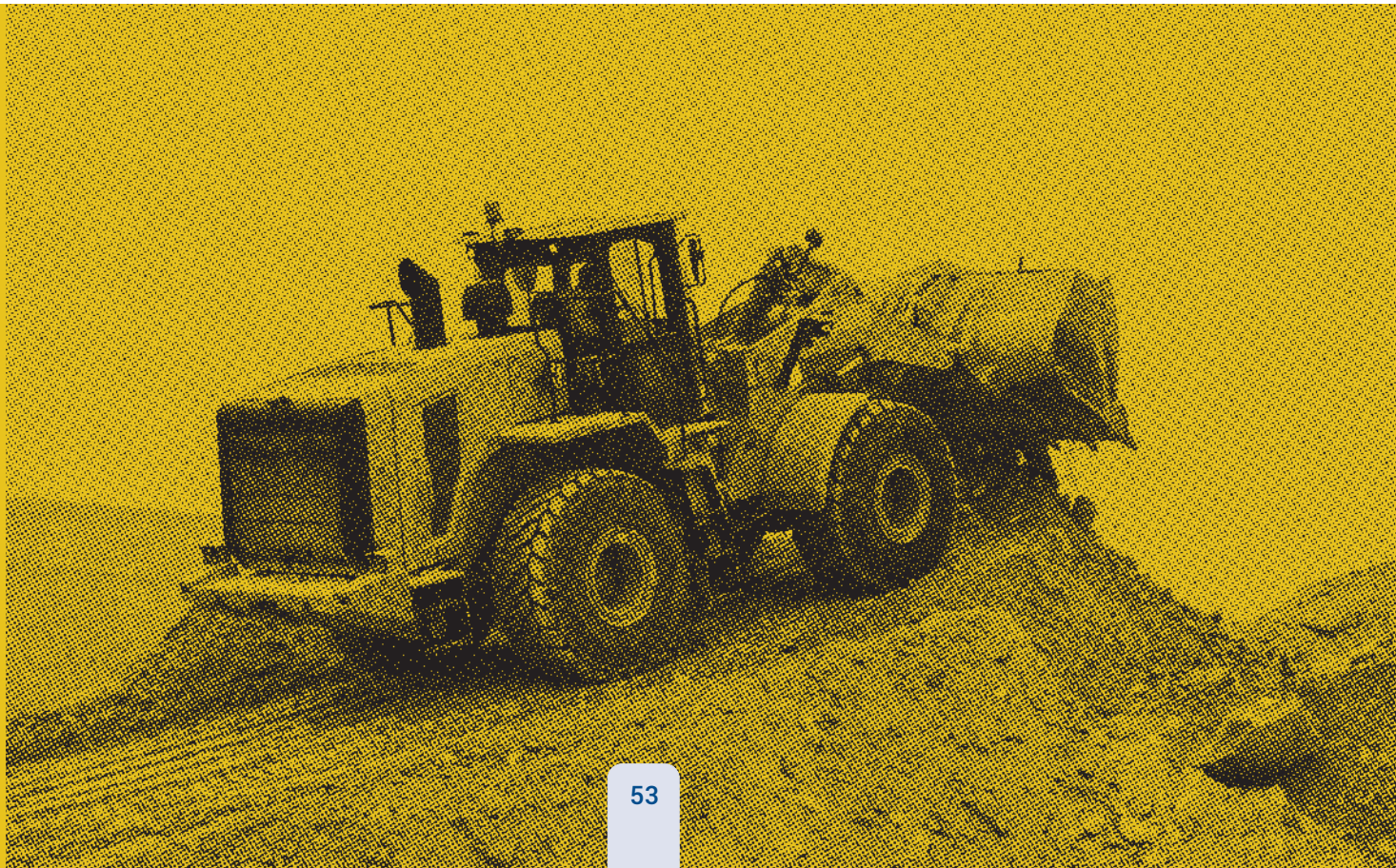
EI-8. Number of days of accounts payables ((Accounts payable × 365)/Cost of goods/services procured) in the following format:

18
Number of days of accounts payables

Current Financial Year

23
Number of days of accounts payables

Previous Financial Year



EI-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	2025-26	2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	17.64%	12.78%
	b. Number of trading houses where purchases are made from	22	22
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	91.20%	91.89%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0.00%	0.00%
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0.00%	0.00%
Share of RPTs in	a. Purchases (Purchases with related parties/Total purchases)	2.04%	2.26%
	b. Sales (Sales to related parties/Total sales)	65.82%	60.24%
	c. Loans & advances (to related parties/total loans & advances)	0.06%	0.04%
	d. Investments (in related parties/total investments)	0.37%	0.39%

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
2	As part of our commitment to responsible business practices, we conducted a comprehensive training programme on ESG fundamentals and sustainability reporting. The sessions covered all nine NGRBC principles aligned with the BRSR framework, highlighted the importance of value chain sustainability, and introduced a new assessment module through a technical demonstration. The sessions also focused on guiding individual vendors to address AIA's sustainability requirements while raising awareness of environmental and social standards. This hands-on guidance provided vendors with the practical alignment strategies and process flows needed for sustainable value chain integration.	28%

Remarks: This year, we have provided ESG training and awareness sessions to suppliers representing approximately 28% of our upstream value chain by procurement value.

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

Yes. The Company has established a Related Party Transactions (RPT) Policy in accordance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations. The policy provides a framework for identifying, reviewing, approving, and monitoring related party transactions, thereby helping manage and mitigate potential conflicts of interest involving members of the Board and Key Managerial Personnel.

Link: https://aiaengineering.com/wp-content/uploads/2025/04/Policy-Related-Party-Transction-1.pdf

PRINCIPLE 2 BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicators

EI-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.

Particulars	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0.00%	0.00%	
Capex	2.27%	0.32%	During the year, investments were made towards improving operational efficiency, environmental performance, and workplace safety. Key focus areas included renewable energy projects, energy-efficient equipment, pollution control systems, process improvements, fire and safety infrastructure, and LED lighting upgrades. The Company also continued to invest in employee welfare and well-being initiatives across its operations.

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

Yes

EI-2. b. If yes, what percentage of inputs were sourced sustainably?

47%

Remarks: Based on the value chain assessment previously conducted by AIA Engineering, approximately 47% of assessed suppliers confirmed that they have measures in place to address environmental and social aspects, including environmental compliance, resource efficiency, labour law compliance, and human rights-related practices.

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

Category	Description
(a) Plastics (including packaging)	-
(b) E-waste	-
(c) Hazardous waste	-
(d) Other waste	-

Remarks: While the Company does not currently operate a formal product take-back or reclamation programme, its products and packaging are designed to support circularity through reuse and recycling.

- Our alloy steel castings (Grinding Media and Castings) are fully recyclable by melting at the end of their life cycle.
- The packaging materials for our products, such as HDPE bags and MS drums, are recyclable after use.
- Supporting packaging materials like wooden pallets and metals can also be safely disposed of or recycled.

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

Yes. Extended Producer Responsibility (EPR) is applicable to the Company, and AIA Engineering is duly registered as a Brand Owner and Importer under the governing regulations.

The Company fully undertakes its EPR obligations through authorised agencies, ensuring that all waste collection and processing activities are executed in alignment with the EPR plan submitted to the authority.

Leadership Indicators

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

S. No.	NIC Code	Name of product/ service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web link.
1	-	-	-	-	-	-

Remarks: No LCA was conducted this year.

LI-2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products/services, as identified in the Life Cycle Perspective/Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

S. No.	Name of product/service	Description of the risk/concern	Action taken
1	-	-	-

Remarks: Not Applicable, since no LCA was conducted this year.

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

S. No.	Indicate input material	Recycled or re-used input material to total material	
		2025-26	2024-25
1	Scrap (recycled or reused material)	77.25%	76.45%
2	Reused metal	3.23%	3.35%

Remarks: The reported value has been determined based on the material composition of the finished product. Recycled input materials constitute 80.48% of the total product composition, comprising 77.25% recycled steel scrap and 3.23% recycled ferroalloys. The remaining 19.52% of the product consists of virgin raw material inputs.

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

Category	2024-25			2023-24		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

Remarks: AIA does not reclaim its products at the end of their life cycle.

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

S. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
1	-	-

Remarks: AIA supplies its products to customers across global markets using packaging materials that are designed to be recyclable, reusable, or repurposable. While the Company does not currently collect end-customer data on the actual reuse or recycling of packaging materials, these materials are inherently suitable for recovery and are expected to be reused or recycled by a significant proportion of customers after use.

In addition, the Company operates a product buyback mechanism based on customer requirements. Recovered products are subsequently recycled through the metal recovery process, supporting resource circularity.

PRINCIPLE 3 BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

EI-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	1,200	1,200	100.00%	1,200	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	5	5	100.00%	5	100.00%	5	100.00%	0	0.00%	0	0.00%
Total	1,205	1,205	100.00%	1,205	100.00%	5	100.00%	0	0.00%	0	0.00%
Other than permanent employees											
Male	117	98	83.76%	117	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	2	2	100.00%	2	100.00%	2	100.00%	0	0.00%	0	0.00%
Total	119	100	84.03%	119	100.00%	2	100.00%	0	0.00%	0	0.00%

EI-1.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	67	67	100.00%	67	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	67	67	100.00%	67	100.00%	0	0.00%	0	0.00%	0	0.00%
Other than permanent workers											
Male	2,485	2,010	80.89%	2,485	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	20	11	55.00%	20	100.00%	20	100.00%	0	0.00%	0	0.00%
Total	2,505	2,021	80.68%	2,505	100.00%	20	100.00%	0	0.00%	0	0.00%

EI-1.c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	Current Financial Year	Previous Financial Year
Cost incurred on well-being measures as a % of the total revenue of the Company	0.20%	0.22%

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

PF

2025-26			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.)
91.46%	100.00%	Yes	91.77%	100.00%	Yes

Gratuity

2025-26			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.)
91.08%	100.00%	Yes	91.3%	100.00%	Yes

ESI

2025-26			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.)
7.48%	70.92%	Yes	9.21%	75.48%	Yes

Others - Please specify

2025-26			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.)
0.00%	0.00%	-	0.00%	0.00%	-

EI-3. Are the premises/offices of the entity accessible to differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, the premises/offices of the entity are accessible to differently abled employees and workers as per the requirements of the Rights of Persons with Disabilities Act, 2016. The entity has implemented several accessibility features, including ramps, man lifts, accessible restrooms, and an occupational health center with round-the-clock male nurses and a visiting Certified Industrial Hygienist (CIH) doctor.

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

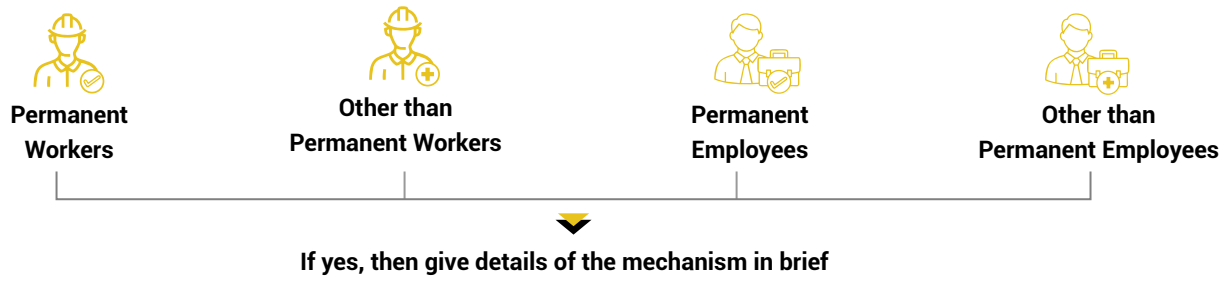
Yes. AIA is an equal opportunity employer and has an Equal Opportunity Policy as per the Rights of Persons with Disabilities Act, 2016, which is covered under its HR Manual. This HR Manual is an internal document and is communicated to new hires and relevant parties during the induction and orientation programme.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0.00%	0.00%	0.00%	0.00%
Female	0.00%	0.00%	0.00%	0.00%
Total	0.00%	0.00%	0.00%	0.00%

Remark: The return-to-work rate is 0% as no maternity leave was availed during the year.

EI-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.



Permanent Workers

Yes, AIA has a grievance redressal and works committee at every unit, which calls for the participation of both contract and permanent workers/employees, unit heads, functional heads, factory managers and HR managers. The grievance redressal mechanism operates as follows:

- Workers are empowered to approach the factory manager or HR manager as convenient; these managers also make themselves available at the plant and on the shop floor on a regular basis.
- The worker submits a complaint (written/verbal) to the shift or department supervisor, who in turn reports it to his functional head. This is then reported to the factory manager and HR.
- Complaints are addressed and resolved on priority within a month.
- However, if complaints relate to financial implications and require policy changes, then the same will have to be placed before the grievance redressal committee, which meets quarterly.
- For sexual harassment, the Company has in place the said policy and required procedures, and a committee has been constituted to address any such issues.

Other than Permanent Workers

Yes, the Company has a grievance redressal and works committee at each unit, this calls for the participation of both contract and permanent workers/employees, unit heads, functional heads, factory managers, and HR managers. The grievance redressal mechanism operates as follows:

- Workers have the authority to approach the factory manager or HR manager at their convenience; these managers maintain regular availability on the plant premises and shop floor.
- A worker submits a complaint (written or verbal) to their shift or department supervisor, who then escalates it to their functional head, subsequently reported to the Factory Manager and HR Manager.
- Complaints are prioritised and resolved promptly within one month.
- Complaints involving financial implications or necessitating policy changes are presented at quarterly grievance redressal committee meetings.
- AIA has established policies and procedures for addressing sexual harassment, with dedicated committees at the Moraiya and Kerala units to handle such issues.

Permanent Employees

Yes, at every unit, AIA maintains a grievance redressal and works committee involving contract and permanent workers/ employees, unit heads, functional heads, factory managers, and HR managers. The grievance redressal process functions as follows:

- Employees are encouraged to approach the factory manager or HR manager at their convenience; these managers maintain regular availability on the plant premises and shop floor.
- An employee submits a complaint (written or verbal) to their shift or department supervisor, who then escalates it to their functional head, and subsequently to the factory manager and HR.
- Complaints are prioritised and resolved promptly within a month.
- Complaints involving financial implications or necessitating policy changes are brought before the quarterly grievance redressal committee meeting.
- The Company has established policies and procedures to address sexual harassment, with dedicated committees at its Moraiya and Kerala units tasked with handling such issues.

Other than Permanent Employees

Yes, the Company has a grievance redressal and works committee at each unit, involving participation from both contract and permanent workers/employees, unit heads, functional heads, factory managers, and HR managers. The grievance redressal mechanism is structured as follows:

- Employees have the authority to approach the factory manager or HR manager at their convenience, with both managers regularly available on the plant premises and shop floors.
- An employee submits a complaint (written or verbal) to their shift or department supervisor, who then reports it to their functional head. The issue is subsequently escalated to the factory manager and the HR department.
- Complaints are prioritised and resolved within a month.
- If complaints involve financial implications or necessitate policy changes, they are presented at quarterly meetings of the grievance redressal committee.
- For cases of sexual harassment, the Company has established policies and procedures. Committees at the Moraiya and Kerala Units are specifically formed to address such issues.

EI-7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	2025-26			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	1,205	0	0.00%	1,207	0	0.00%
Male	1,200	0	0.00%	1,202	0	0.00%
Female	5	3	0.00%	5	0	0.00%
Total permanent workers	67	34	50.75%	99	36	36.36%
Male	67	34	50.75%	99	36	36.36%
Female	0	0	0.00%	0	0	0.00%

EI-8. Details of training given to employees and workers:

Category	2025-26					2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,317	1,317	100.00%	394	29.92%	1,312	1,312	100.00%	724	55.18%
Female	7	7	100.00%	1	14.29%	8	8	100.00%	6	75.00%
Total	1,324	1,324	100.00%	395	29.83%	1,320	1,320	100.00%	730	55.64%
Workers										
Male	2,552	2,552	100.00%	75	2.94%	2,346	2,346	100.00%	1,474	62.83%
Female	20	20	100.00%	0	0.00%	20	20	100.00%	7	35.00%
Total	2,572	2,572	100.00%	75	2.92%	2,366	2,366	100.00%	1,481	62.59%

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

Category	2025-26			2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	%(D/C)
Employees						
Male	1,317	1,201	91.19%	1,312	1,207	92.00%
Female	7	5	71.43%	8	5	62.50%
Total	1,324	1,206	91.09%	1,320	1,212	91.82%
Workers						
Male	2,552	67	2.63%	2,346	94	4.01%
Female	20	0	0.00%	20	0	0.00%
Total	2,572	67	2.60%	2,366	94	3.97%

EI-10.a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?

Yes. The organisation is certified under ISO 45001:2018 for Occupational Health & Safety Management System. This certification covers two major plants for grinding media manufacturing located at Moraiya Village and the Kerala GIDC unit at Bavla District, Ahmedabad. The other unit also adheres to OHS protocols.

EI-10.b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

AIA Engineering follows a structured Hazard Identification and Risk Assessment (HIRA) process to identify work-related hazards and assess associated risks. The assessment is carried out at the process level, covering operational tasks, maintenance activities, equipment handling, and other non-routine jobs. Based on the identified hazards (if any), appropriate risk control measures, operating procedures, and safety precautions are established. The process is implemented in line with the ISO 45001:2018 Occupational Health and Safety Management System and is periodically reviewed to account for changes or updates in processes.

EI-10.c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes

EI-10.d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes, the Company has tie-ups with hospitals to provide employees and workers access to healthcare services and medical benefits under ESIC.

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

Safety Incident/Number	Category	Employees 2025-26	Employees 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	1.33	1.09
Total recordable work-related injuries	Employees	0	0
	Workers	7	6
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0
Number of permanent disabilities	Employees	0	0
	Workers	0	0

EI-12. Describe the measures taken by the entity to ensure a safe and healthy work place.

The Company has implemented various measures to ensure a safe and healthy workplace, including the adoption of the ISO 45001:2018 Occupational Health and Safety Management System and implementation of an Occupational Health and Safety Policy. Key initiatives undertaken by the Company are listed below:

- Established clear roles, responsibilities, and accountabilities for individuals and teams at all levels of the organisation.
- Provided regular safety induction training to the workforce at the time of joining and conducted periodic reorientation programmes.
- Ensured staff and workers' participation in safety committee meetings.
- Conducted periodic safety reviews of units/plants.
- Identified work-related hazards and assessed risks on an activity-wise basis through HIRA (Hazard Identification and Risk Assessment), as per ISO 45001:2018 (OH&SMS).
- Maintained a legal register and ensured compliance with applicable obligations.
- Reviewed and updated operational controls and procedures.
- Implemented a work permit system and followed tagout energy isolation practices.
- Identified and eliminated hazards proactively.
- Emergency preparedness: Conducted personnel training on evacuation plans and emergency response procedures, including periodic mock drills.
- Used safety labels and signs across shop floors.
- Established contractor management procedures.
- Ensured that the entire premises, plant periphery, walkways, and zebra crossings are clearly defined for pedestrian movement.
- Established a process for incident investigation and corrective actions.
- Adopted good housekeeping practices, including 5S methodology.
- Conducted periodic internal and external safety audits.
- Ensured availability of first aid boxes at prominent locations on shop floors and in occupational health centres.
- Installed fall prevention systems, including fixed lifelines on roof access points.
- Covered the entire premises with fire hydrant systems and fire extinguishers.
- Installed smoke and heat detectors along with manual call points.
- Installed CO_2 gas flooding systems in electrical panels.
- Provided PPE kits to all personnel.

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

Category	2025-26			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	Nil	0	0	Nil
Health and Safety	0	0	Nil	0	0	Nil

EI-14. Assessment for the year:

Working conditions

Health and safety practices

100%

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

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

Not applicable as no such instances were reported this year.

Leadership Indicators

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

Yes, the organisation provides life insurance or compensation packages in case of death for both employees and workers.

Employees are covered under benefits from the Employees' State Insurance Corporation (ESIC) and Provident Fund (PF), along with term-life insurance policies and group personal accident benefits where applicable. Similarly, workers are also covered under the ESIC and PF schemes.

LI-2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The Company periodically reviews compliance requirements of its value chain partners and obtains necessary declarations and supporting documents, wherever applicable. This includes monitoring compliance with statutory obligations such as GST, PF, and ESIC to promote adherence to applicable regulatory requirements across the value chain.

LI-3. Provide the number of employees or workers having suffered high consequence work-related injury/ill-health/fatalities (as reported in EI-11 above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.

Category	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	
	2025-26	2024-25	2025-26	2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes, depending on organisational requirements, retiring employees are offered the opportunity to continue their service as consultants.

LI-5. Details on assessment of value chain partners:

Working conditions

Health and safety practices

37.30%

% of value chain partners (by value of business done with such partners) that were assessed

Remarks: The reported percentage represents the share of overall value chain partners (upstream and downstream) assessed during the year. During 2024-25, AIA Engineering initiated sustainability assessments of its value chain partners based on defined ESG criteria. As part of this exercise, approximately 63% of the Company's upstream material suppliers (by procurement value) were assessed. The Company intends to progressively expand the scope and coverage of these assessments to include additional value chain partners in the coming years.

LI-6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Following the assessment of health and safety practices and working conditions among value chain partners, no significant risks or concerns were identified, and therefore, no corrective actions were required.

PRINCIPLE 4 BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Essential Indicators

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

Key stakeholders at AIA have been identified based on criteria such as shareholding, manufacturing activities, industries served, and the geographical proximity of manufacturing units. The identification process follows these five steps:

1. Comprehensive review of all stakeholders.
2. Clarification of the purpose of identification.
3. Assessment of their long-term and short-term impact on operations.
4. Evaluation of their specific business needs.
5. Prioritisation based on factors such as monetary contribution and relationship duration for customers.

Employees are also recognised as key stakeholders due to their crucial role within the organisation.

Similarly, suppliers are prioritised based on the criticality of their materials, type of supply, and quantity provided.

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

S. No.	Stakeholder group	Whether identified as Vulnerable and Marginalised Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement
1	Employees	No	Email, SMS and notice board	As and when required	Well-being and occupational health and safety, training, employee satisfaction, grievances, communication on policies and SOPs, among others
2	Investors	No	Email, newspaper advertisements, SMS and meetings	As and when required	To collect information, to provide the Company's overall status, to encourage them to give their assent or dissent, and to provide them with information about the corporate benefits available to them.
3	Customers	No	Through field engineers, sales order, Emails and SMS	As and when required	Technical specification, quality information on products, safety data and buy back policy
4	Regulators	No	By filing web-based forms, and XBRL forms, among others	As and when required	Submission of required details to government agencies, and understanding new regulations and laws
5	Communities	Yes	Engagement by Unit HR directly through area/community representative	As and when required	Impacts on the community, community grievances and benefits to be provided
6	Suppliers	No	Email, SMS, purchase order and conference call	As and when required	Negotiation, quality, technical discussion, sustainability, product information and specification

Leadership Indicators

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

The consultation process between stakeholders and the Board occurs during the Annual General Meeting and Board Meetings, where stakeholder feedback is presented to the Board. Additionally, information from the Board to stakeholders is communicated through the Annual Report. During the reporting period, no specific concerns were raised by stakeholder groups.

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

Yes. We have conducted a detailed digital materiality assessment that involved polling both internal and external stakeholders using the double materiality approach. The responses gathered were integrated into our ESG strategy.

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

No concerns were raised by these groups.

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	2025-26			2024-25		
	Total (A)	No. of employees/ workers covered (B)	%(B/A)	Total(C)	No. of employees/ workers covered (D)	%(D/C)
Employees						
Permanent	1,205	46	3.82%	1,207	90	7.46%
Other than permanent	119	10	8.40%	113	5	4.42%
Total employees	1,324	56	4.23%	1,320	95	7.20%
Workers						
Permanent	67	0	0.00%	99	0	0.00%
Other than permanent	2,505	25	1.00%	2,267	6	0.26%
Total workers	2,572	25	0.97%	2,366	6	0.25%

EI-2. Details of minimum wages paid to employees, in the following format:

Category	2025-26					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	1,205	0	0.00%	1,205	100.00%	1207	0	0.00%	1,207	100.00%
Male	1,200	0	0.00%	1,200	100.00%	1202	0	0.00%	1,202	100.00%
Female	5	0	0.00%	5	100.00%	5	0	0.00%	5	100.00%
Other than permanent	119	14	11.76%	105	88.24%	113	16	14.16%	97	85.84%
Male	117	14	11.97%	103	88.03%	110	16	14.55%	94	85.45%
Female	2	0	0.00%	2	100.00%	3	0	0.00%	3	100.00%
Workers										
Permanent	67	0	0.00%	67	100.00%	99	0	0.00%	99	100.00%
Male	67	0	0.00%	67	100.00%	99	0	0.00%	99	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than permanent	2,505	2,494	99.56%	11	0.44%	2,267	2,254	99.43%	13	0.57%
Male	2,485	2,474	99.56%	11	0.44%	2,247	2,236	99.51%	11	0.49%
Female	20	20	100.00%	0	0.00%	20	18	90.00%	2	10.00%

EI-3. a. Details of remuneration/salary/wages, in the following format: Median remuneration/wages:

Category	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	7	2,60,000	3	2,60,000
Key Managerial Personnel	4	97,52,985	0	0
Employees other than BoD and KMP	1,199	5,86,553	5	7,29,132
Workers	2,552	1,16,691	20	1,47,944

EI-3. b. Provide information on Gross wages paid to females by the entity, in the following format:

0.38%
Gross wages paid to females as % of total wages

Current Financial Year

0.48%
Gross wages paid to females as % of total wages

Previous Financial Year

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

Yes

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

Yes, the Company has a grievance redressal framework in place to address human rights-related grievances. This includes a Grievance Redressal Forum located at its Registered Office in Odhav, a dedicated Email, and a suggestion box. Furthermore, grievance redressal mechanism operates as follows:

- Employees and workers have the option to approach the HR manager or factory manager at their convenience. These managers ensure regular availability at both the plant and shop floor.
- Complaints can be submitted in written or verbal form to the shift/department supervisor or functional head, who then escalate them to higher authorities, including the factory manager and HR department.
- Complaints are prioritised and resolved within a month.
- Issues involving financial implications or requiring policy changes are brought before the grievance redressal committee, which meets quarterly.
- Specific policies and procedures are implemented to address cases of sexual harassment, with dedicated committees established at the Moraiya and Kerala units. For more details on the Company's policies and procedures, please visit:
  https://aiaengineering.com/wp-content/uploads/2025/04/Human-Rights-Policy.pdf

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

Category	2025-26			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	0	0	NA	0	0	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

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

	Current Financial Year	Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0.00%	0.00%
Complaints on POSH upheld	0	0

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

Yes, the Company has implemented several measures to prevent adverse consequences to complainants in cases of discrimination and harassment. At its Registered Office in Odhav, there is a Grievance Redressal Forum, along with a dedicated Email and a suggestion box for reporting concerns. Employees are encouraged to approach the HR manager at their convenience, and they can submit complaints (written or verbal) to their functional heads, which are then escalated to the HR department. Complaints are addressed and resolved on priority basis within one month. Furthermore, AIA has established an Internal Complaints Committee (ICC) specifically to handle complaints of sexual harassment. The Company is committed to fostering a healthy and supportive work environment where women can operate without fear of gender bias, prejudice, or harassment. Measures are in place to ensure no adverse consequences for complainants, with issues addressed in a fair and transparent manner. Details and the inquiry process are treated with strict confidentiality. Moreover, if the aggrieved person is unable to file a complaint due to physical incapacity, a relative, friend, co-worker, an officer from the National Commission for Women or State Women's Commission, or any informed person may file a complaint on their behalf with their written consent.

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

Yes

EI-10. Assessments for the year.

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

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

Not applicable as no such instances were reported this year.

Leadership Indicators

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

No human rights grievances or complaints were reported. Accordingly, no modifications to existing business processes or introduction of new processes were required in response to human rights-related concerns.

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

Human rights due diligence currently covers the Company's employees and workers across its operations. The assessment focuses on key areas such as non-discrimination, fair working conditions, health and safety, prevention of child and forced labour, and grievance redressal mechanisms. The Company has also incorporated human rights expectations within its Supplier Code of Conduct, and suppliers are required to comply with these principles.

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

Yes

LI-4. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed

Sexual harassment 37.30%	Discrimination at workplace 37.30%	Child labour 37.30%
Forced/ involuntary labour 37.30%	Wages 37.30%	Others - please specify -

Remarks: The reported percentage represents the share of overall value chain partners (upstream and downstream) assessed during the year. During F.Y 2024-25, AIA Engineering initiated sustainability assessments of its value chain partners based on defined ESG criteria. As part of this exercise, approximately 63% of the Company's upstream material suppliers (by procurement value) were assessed. The Company intends to progressively expand the scope and coverage of these assessments to include additional value chain partners in the coming years.

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

Following the human rights assessment conducted among value chain partners, no significant risks, concerns, or instances of non-compliance were identified. Accordingly, no corrective actions were required during the reporting period.

PRINCIPLE 6 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

EI-1. Details of total energy consumption in GigaJoules (GJ), in the following format:

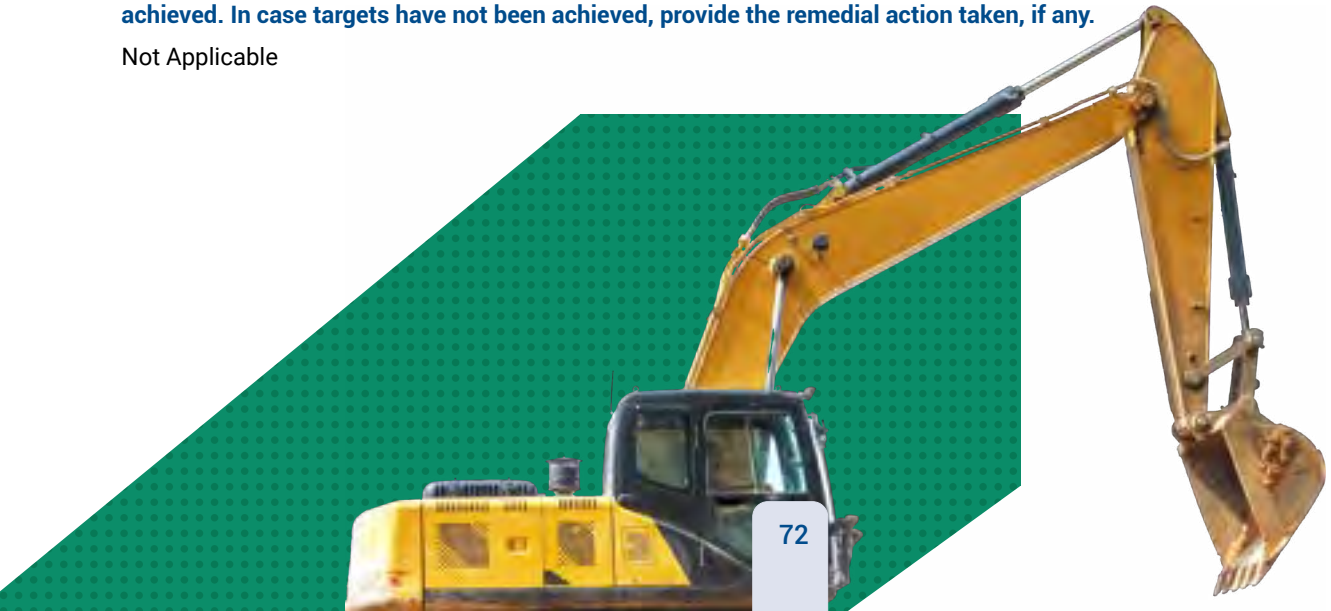
Parameter	2025-26	2024-25
From renewable sources		
Total electricity consumption (A)	3,18,159.73	3,10,004.45
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+ B + C)	**3,18,159.73**	**3,10,004.45**
From non-renewable sources		
Total electricity consumption (D)	7,86,097.53	7,47,945.9
Total fuel consumption (E)	5,22,624.85	4,93,062.76
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D + E + F)	**13,08,722.38**	**12,41,008.66**
Total energy consumed (A + B + C + D + E + F)	**16,26,882.11**	**15,51,013.11**
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) (GJ/Lakhs)	**4.32**	**4.45**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP) (GJ/Lakhs USD)	**89.24**	**91.91**
Energy intensity in terms of physical output (GJ/MT)	**6.4964**	**6.4962**
Energy intensity (optional) – the relevant metric may be selected by the entity	**-**	**-**

EI-1. Indicate if any independent assessment/evaluation/assurance for energy has been conducted by an external agency. If Yes, provide the name of the agency.

Yes, Shailesh Haribhakti and Associates.

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

Not Applicable



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

Parameter	2025-26	2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	1,88,624.00	1,80,738.00
(iii) Third party water	56,184.00	68,840.00
(iv) Seawater/desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**2,44,808.00**	**2,49,578.00**
Total volume of water consumption (in kilolitres)	**2,86,636.00**	**2,90,947.00**
Water intensity per rupee of turnover (Water consumed/turnover) (KL/Lakhs)	**0.76**	**0.83**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) (KL/Lakhs USD)	**15.72**	**17.24**
Water intensity in terms of physical output (KL/MT)	**1.14**	**1.22**
Water intensity (optional) – the relevant metric may be selected by the entity.	**-**	**-**

EI-3. Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. -

Yes. Shailesh Haribhakti and Associates

EI-4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)

Parameter	2025-26	2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(ii) To groundwater		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iii) To seawater		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(v) Others		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	**0.00**	**0.00**

EI-4. Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Shailesh Haribhakti and Associates.

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

Yes, at AIA, we have 100% ZLD coverage across all our operating sites.

AIA is utilising all of its wastewater after treatment. Treated domestic wastewater is reused in cooling towers, gardening, and toilet flushing, while cooling tower blowdown is reused for slag and sand cooling. To reduce cooling tower blowdown, the Kerala GIDC unit has set up an air-type dry cooling tower for water cooling.

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

Parameter	Please Specify Unit	Current Financial Year	Previous Financial Year
NOx	ppm	8.9	9.4
SOx	ppm	10.1	13.03
Particulate matter (PM)	mg/Nm^3	44.11	45.86
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others - please specify in the remark section	-	-	-

EI-6. Indicate if any independent assessment/evaluation/assurance for Air emissions has been conducted by an external agency. If Yes, provide the name of the agency:

Yes. Shailesh Haribhakti and Associates.

EI-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2) in $MTCO_2e$, in the following format:

Parameter	Unit	2025-26	2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	TCO_2e	30,911.8	28,902.21
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	TCO_2e	1,55,035.9	1,47,511.55
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (TCO_2e/Lakh)	TCO_2e/rupee of turnover	0.49	0.50
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (TCO_2e/Lakh)	TCO_2e/Lakh USD	10.20	10.45
Total Scope 1 and Scope 2 emission intensity in terms of physical output (TCO_2e/MT)	TCO_2e/MT Production	0.74	0.74
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

EI-7. Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 1 and 2) has been conducted by an external agency. If Yes, provide the name of the agency: -

Yes. Shailesh Haribhakti and Associates.

EI-8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Yes, AIA in collaboration with ARC Foundation Gandhinagar has initiated massive tree plantation to reduce the GHG emissions.

As part of a larger programme to plant 1,00,000 trees, Phase I witnessed the plantation of 30,026 saplings across Brigade Headquarters at Chiloda and Dhrangadhra in Gujarat. The assessment for this initiative is carried out quarterly. Furthermore, Tree plantation is ongoing, and it is continuous programme for AIA.

AIA has installed 11 wind energy turbines + 3 hybrid (wind + solar energy) at the Kutch and Jamjodhpur sites, which have an installed capacity of 37.38 MW (31.80 MW windmill + 5.58 MW solar) of renewable energy. In F.Y. 2025-26, AIA was able to generate 8,83,77,702.042 kWh of electricity from renewable sources and supply it to the grid.

EI-9 Provide details related to waste management by the entity for the Current Financial Year.

Parameter	2025-26	2024-25
Total waste generated (in metric tonnes)		
Plastic waste (A)	331.00	276.60
E-waste(B)	1.86	1.43
Bio-medical waste (C)	0.01	0.01
Construction and demolition waste (D)	0	0
Battery waste (E)	13.50	7.12
Radioactive waste (F)	0	0
Other hazardous waste.Please specify, if any. (G)	131.06	138.05
Other non-hazardous waste generated (H). Please specify, if any.(Break-up by composition i.e., by materials relevant to the sector)	1,41,523.00	1,33,957.27
Total (A + B + C + D + E + F + G + H)	1,42,000	1,34,380.48
Waste intensity per rupee of turnover (Total Waste Generated/Revenue from operations) (MT/Lakh)	0.38	0.39
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated/Revenue from operations adjusted for PPP)(MT/Lakh USD)	7.79	7.9631
Waste intensity in terms of physical output (Total Waste Generated/ Physical Output) (MT/MT)	0.57	0.56
Waste intensity (optional) the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste - Plastic		
(i) Recycled	331.00	276.60
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total plastic waste recycled, re-used and other recovery operations	**331.00**	**276.60**
Category of waste - E-Waste		
(i) Recycled	1.86	1.43
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total e-waste recycled, re-used and other recovery operations	**1.86**	**1.43**

Parameter	2025-26	2024-25
Category of waste - Bio-medical waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total bio-medical waste recycled, re-used and other recovery operations	**0.00**	**0.00**
Category of waste - Construction and demolition waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total construction waste recycled, re-used and other recovery operations	**0.00**	**0.00**
Category of waste - battery waste		
(i) Recycled	13.51	7.12
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total battery waste recycled, re-used and other recovery operations	**13.51**	**7.12**
Category of waste - radioactive waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total radioactive waste recycled, re-used and other recovery operations	**0.00**	**0.00**
Category of waste - other hazardous waste		
(i) Recycled	42.72	76.88
(ii) Re-used	0	0
(iii) Other recovery operations	26.37	0
Total other hazardous waste recycled, re-used and other recovery operations	**69.09**	**76.88**
Category of waste - other non-hazardous waste		
(i) Recycled	10,670.00	1,085.21
(ii) Re-used	0	0
(iii) Other recovery operations	8,125.00	10,620.58
Total other non-hazardous waste recycled, re-used and other recovery operations	**18,795.00**	**11,705.79**
Total	**19,210.46**	**12,067.82**

Parameter	2025-26	2024-25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - plastic		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total plastic waste incineration, landfilling and other disposal operations	**0.00**	**0.00**
Category of waste - E-waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total e-waste waste incineration, landfilling and other disposal operations	**0.00**	**0.00**
Category of waste - bio-medical waste		
(i) Incineration	0.01	0.01
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total bio-medical waste incineration, landfilling and other disposal operations	**0.01**	**0.01**
Category of waste - Construction and demolition waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total construction waste incineration, landfilling and other disposal operations	**0.00**	**0.00**
Category of waste - battery		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total battery waste incineration, landfilling and other disposal operations	**0.00**	**0.00**
Category of waste - radioactive		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total radioactive waste incineration, landfilling and other disposal operations	**0.00**	**0.00**
Category of waste - other hazardous waste. Please specify, if any		
(i) Incineration	61.98	61.17
(ii) Landfilling	0	0

Parameter	2025-26	2024-25
(iii) Other disposal operations	0	0
Total other hazardous waste incineration, landfilling and other disposal operations	**61.98**	**61.17**
Category of waste - other non-hazardous waste generated		
(i) Incineration	0	0
(ii) Landfilling	1,22,727.00	1,22,251.48
(iii) Other disposal operations	0	0
Total other non-hazardous waste incineration, landfilling and other disposal operations	**1,22,727.00**	**1,22,251.48**
Total	**1,22,788.99**	**1,22,312.66**

EI-9. Indicate if any independent assessment/evaluation/ assurance for waste has been conducted by an external agency. If yes, provide the name of the agency:

Yes. Shailesh Haribhakti and Associates.

EI-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.

At our establishment, we prioritise waste reduction, reuse, and recycling in accordance with a waste hierarchy approach, aligning closely with the principles of the circular economy. Our strategies include:

1. **Reducing Waste Generation:** We optimise the use of resources, including minerals, to minimise waste at its origin.
2. **Reuse and Recycling:** We actively seek opportunities to reuse waste both internally and externally, such as by utilising foundry waste and other materials as alternative raw materials or fuel through co-processing.
3. **Regulatory Compliance and Best Practices:** We go beyond legal waste management requirements by adopting industry-leading best practices.
4. **Environmental Stewardship:** Recognising the environmental consequences of improper waste disposal, we employ robust mechanisms for waste treatment and disposal.

Specific Practices:

Eco-friendly Brick Production:

Foundry waste materials, such as sand and plastics are used to manufacture eco-friendly bricks and paver blocks. This year, ~175 MT of waste was utilised to produce over 58,000 bricks and blocks.

Cement co-processing:

We collaborated with our value chain partner to co-process waste silica sand from foundry operations in cement kilns. In F.Y. 2025-26, ~8000 MT of silica sand was repurposed through this method, ensuring both environmental compliance and sustainable waste disposal.

Organic Waste Utilisation:

We convert kitchen and canteen waste into organic manure through a combination of in-house composting systems and external waste management partners. In F.Y. 2025-26, around 53.6 MT of organic waste was successfully processed into manure. Thus supporting our commitment to sustainable waste management and circular resource use.

- Slag Reprocessing:

Slag is reprocessed at our in-house slag processing facility to recover metal for reuse in foundry operations.

In F.Y. 2025-26, 10,670 tonnes of slag processed, yielding 962 tonnes of recovered metal.

Non-Hazardous Waste Management:

Our practices for managing non-hazardous waste include:

1. Internal and external recycling of materials such as silica sand, slag, and refractory waste for applications like co-processing, brick manufacturing, and metal recovery.
2. Sale of commercial waste materials like paper, wood, and rubber to designated vendors for further processing or reuse.

Our waste management policies and practices are detailed in our Waste Management Circular Economy Policy, underscoring our commitment to sustainability and environmental responsibility.

Hazardous Waste Management:

We promote a circular economy by prioritising the reuse and recycling of hazardous waste to minimise environmental impact.

Our practices include:

1. Waste residues containing oil given for Co-processing: This year AIA Engineering has started a new initiative to avoid direct disposal of the specific waste, and this is now used to generate energy by co-processing. Also, we are avoiding the emissions related to water disposal and emissions related to the avoidance of other fuel.

   Partnerships with authorised facilities for decontamination, recycling, and disposal of hazardous waste components like containers, oils, e-waste, batteries, and bio-medical waste.
2. Ensuring that all hazardous waste is transported in registered vehicles and disposed of in full compliance with regulatory norms.
3. Giving preference to co-processing and recycling over TSDF (Treatment, Storage, and Disposal Facility) or incineration, wherever possible.
4. Maintaining an MoU with an SPCB-approved decontamination unit for container reuse and recycling of liners and plastic bags.
5. Selling used/waste oil, e-waste, and batteries exclusively to registered authorised recyclers.
6. Disposing of bio-medical waste from the Occupational Health Centre (OHC) through authorised biomedical waste incineration facilities.
7. Managing oily sludge and other oil-containing residues through SPCB-approved CHWIF (Common Hazardous Waste Incineration Facility).

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

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

Remark: Not applicable, as the Company does not have any operations located in or adjacent to ecologically sensitive areas.

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

S. No.	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
None						

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

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

Remarks: Yes, AIA is compliant with the applicable environmental laws.

Leadership Indicators

LI-1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

(i) Name of the area

Not Applicable

(ii) Nature of operations

AIA Engineering does not have operations located in water-stressed areas.

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

Parameter	2025-26	2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed/turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity.	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	**0.00**	**0.00**

LI-1. Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Not Applicable

LI-2. Please provide details of total Scope 3 emissions ($MTCO_2e$) & its intensity, in the following format:

Parameter	2025-26	2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	1,34,199.00	1,20,225.78
Total Scope 3 emissions per rupee of turnover (TCO_2e/Lakh)	0.36	0.34
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-

LI-2. Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Not applicable

LI-3. With respect to the ecologically sensitive areas reported at EI-11 above, provide details of the significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

Not applicable

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

S. No.	Initiative undertaken	Details of the initiative (Web link, if any, may be provided along-with summary)	Outcome of the initiative
1	Medium frequency induction furnaces for all our melting operations	These furnaces operate on electricity. The process is designed to minimise energy loss and heat dissipation.	Reduced GHG emissions.
2	We utilise direct energy for the heat treatment process across all our foundry units	Transitioned to Piped Natural Gas (PNG) and Liquid Petroleum Gas (LPG). Implemented flue gas recuperators on all our PNG-fired heat treatment furnaces. These recuperators enhance furnace efficiency by recovering heat from flue gases. The recovered waste heat is then utilised to preheat the combustion air supplied to the burners.	Utilising cleaner fuel, improving process efficiency and reusing waste heat have helped reduce GHG emissions.
3	Generating renewable energy	AIA has installed 11 wind energy turbines + 3 hybrid (wind + solar energy) at the Kutch and Jamjodhpur sites, which have an installed capacity of 37.38 MW (31.80 MW windmill + 5.58 MW solar) of renewable energy. In FY 2025-26, AIA was able to generate 8,83,77,702.04 kWh of electricity from renewable sources and supply it to the grid.	8,83,77,702.04 kWh of renewable energy was generated.
4	Rainwater Harvesting	The Company has installed a rainwater harvesting system to recharge groundwater. Rooftop and run-off rainwater is being recharged through four recharge wells at Kerala GIDC Plant and two recharge wells at Moraiya plant along with a pre-filtration system within the plant premises. In addition, three recharge wells are constructed outside the premises, one at Chiloda Village and one at Moraiya Village to recharge groundwater. These recharge wells replenish the groundwater in the area where we operate.	Estimated rooftop recharged water 82,708 KL.
5	Zero Liquid Discharge	Complete Zero Liquid Discharge (ZLD) is maintained at all the plants. Some initiatives taken to reduce water consumption are - A dry-type cooling tower is installed at Kerala GIDC Plant, which reduces blow-down drastically - The cooling tower blowdown is being reused for sand mould preparation, and sand/slag cooling purpose - Greywater/sewage are treated in the STP plant. Treated water is reused in gardening, toilet flushing, and cooling towers - Automatic/spring-operated water taps are being used to reduce the wastage of potable water - At some plants, waterless urinals are installed	41,828 KL STP treated water reused at two major GM plant.

S. No.	Initiative undertaken	Details of the initiative (Web link, if any, may be provided along-with summary)	Outcome of the initiative
6	Converting waste into wealth: Eco-friendly bricks and paver blocks produced utilising waste material	Approximately 58,000 bricks and paver blocks were produced this year. Each brick or paver block weighs an estimated 2.8 kg and is valued at ₹ 5. **Waste Material Utilised:** **Plastic:** Approximately 50 tonnes of waste HDPE bags recycled. **Sand:** Approximately 56 tonnes of waste silica sand recycled. **Dust:** Approximately 56 tonnes of waste dust recycled. **Revenue Generation** The initiative generates revenue amounting to ₹ 2,90,000 through the conversion of waste into wealth (calculated at ₹ 5 per unit, with 58,000 units produced).	Approximately 175 MT waste reused, 58,000 bricks and blocks made, valued at ₹ 2,90,000.
7	Reuse of foundry sand in cement kiln through Co-processing	Discarded moulding sand from the foundries is a solid waste and a by-product of the production process. We have signed an MoU with a value chain partner to provide a sustainable business solution for the sand waste generated. The waste discarded sand is used in cement kiln technology (co-processing) in a manner that ensures regulatory compliance, clubbed with the highest standards in OH&S. The VC partner is safely consuming waste generated by AIA in its cement kilns at its plant.	~8,000 MT waste sand from the foundry was used to produce cement.
8	Captive slag processing plant	Slag is reprocessed in our captive slag processing plant. The recovered metal is reused as raw material in foundry operations, to produce castings.	10,670 MT slag processed and 962 MT metal recovered and reused in our plant.
9	Energy reduction through process improvement and technology upgradation	1. Effective usages of machines leading to energy savings: 65,825 units saved (kWh). 2. Technology upgradation leading to energy savings: 56,130 units saved (kWh).	Saved 1,21,955 kWh.
10	Carbon reduction initiative	Innovative heaterless vaporisers in LPG installations at our major GM plants have resulted in an estimated accumulated carbon offset of 442 MT of CO_2 per manifold per year.	Accumulated carbon offset 442 MT per year.
11	Co-processing waste into an alternate fuel	Oil waste generated from operations is reprocessed and used as an alternative fuel source, avoiding ~27 MT of GHG emissions from conventional disposal methods and an additional ~14 MT through displacement of other fuel consumption.	~41 $MTCO_2$ saved from waste processing.

LI-5. Does the entity have a business continuity and disaster management plan? If yes, please give details in 100 words or input web link.

Yes, on-site emergency plan is prepared with the primary aim to protect all employees, persons in the vicinity and the Company property, against fire, explosion or other major accident which might occur due to natural or man-made disaster. The success of this plan depends largely upon each individual carrying out his designated duties effectively and promptly. Considering the number of employees, material, process, and availability of resources, location of site, and the plan is prepared. Objectives of the emergency planning are as under:

(a) To define and to assess emergencies, including risk and environmental impact assessment.

(b) To prevent the emergency turning into a disaster.

(c) To safeguard employees and people in vicinity.

(d) To minimise damage to property or/and the environment.

(e) To inform employees, the general public and the authority about the hazards/risks assessed, safe guards provided, residual risk if any and the role to be played by them in the event of emergency.

(f) To be ready for 'Mutual Aid' if need arises to help neighbouring unit.

(g) To inform authorities and mutual-aid centre to come for help.

(h) Effective rescue and treatment of casualties.

(i) To identify and list any dead injury.

(j) To inform and help relatives.

(k) To secure the safe rehabilitation of affected areas and to restore normalcy.

(l) To provide authoritative information to the news media.

(m) To preserve records and equipment, among others and to organise investigation into the cause of the emergency and preventive measures to stop its reoccurrence.

(n) To ensure safety of the workplace before personnel reenter and resume work.

(o) To work out a plan with all provisions to handle emergencies and to provide for emergency preparedness and the periodical rehearsal of the plan.

For example: Disaster Management Plan for Information Technology (IT).

The current global environment poses severe cybersecurity threats of various kinds, such as ransomware, hacking, malware, and spoofing, among others. The Company has implemented several mitigation programmes; however, the continuous development of new cyber threats remains a concern.

It is not possible to fully secure the system due to limitations in knowledge about emerging viruses and cyber-attack techniques. The Company mitigates these risks to the extent possible. A disaster recovery mechanism has been established, enabling traffic to be redirected to the disaster recovery server (secondary server) to ensure uninterrupted operations.

Each quarter, the IT team conducts a Disaster Recovery (DR) drill, and the results have been satisfactory.

LI-6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

No significant adverse effects were observed.

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

~37%

Remark: During the year, AIA assessed value chain partners representing 37% of the total value of business conducted with upstream partners for environmental impacts, with plans to progressively expand the assessment coverage across the broader value chain.

LI-8. How many Green Credits have been generated or procured?

a. Generated by the listed entity - 0

b. Procured by the top ten (in terms of value of purchases and sales, respectively) value chain partners - 0

PRINCIPLE 7 BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicators

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

5

EI-1.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.

	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National/International)
1	FICCI	National
2	CII	National
3	GCCI	State
4	EEPC	National
5	MIDC	State

EI-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.

S. No.	Name of authority	Brief of the case	Corrective action taken
1	No issues related to anti-competitive conduct by the entity	NA	NA

Leadership Indicators

LI-1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of review by Board	Web link, if available
1	No	No	No	Other	No

PRINCIPLE 8 BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

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

S. No.	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
1	NA	NA	NA	NA	NA	NA

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

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

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

The Company has established mechanisms for community members and other stakeholders to report grievances related to policy violations, fraud, unethical practices, or misconduct through channels such as email, drop boxes, or written communication addressed to the Compliance Officer. All complaints received are reviewed and, where necessary, investigated under the supervision of the Managing Director or the Audit Committee, with support from external agencies wherever required. The Company ensures confidentiality throughout the process and safeguards whistle-blowers against any form of retaliation. Appropriate corrective actions are undertaken based on the investigation findings, and all related records are maintained in accordance with the Company's document retention practices. The detailed Whistle Blower and Vigil Mechanism Policy is available at: https://aiaengineering.com/wp-content/uploads/2025/04/PolicyWhistle-Blower-Vigil-Mechanism.pdf

EI-4. Input material sourced from suppliers (by value):

	Particular	2025-26	2024-25
1	Directly sourced from MSMEs/small producers	17.49%	23.82%
2	Sourced directly from within India	87.97%	83.14%

EI-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. (Place to be categorised as per RBI Classification System - rural/semi-urban/urban/metropolitan)

	Particular	2025-26	2024-25
1	Rural	49.64%	45.31%
2	Semi-urban	0.00%	0.00%
3	Urban	0.48%	0.00%
4	Metropolitan	49.88%	54.69%

Leadership Indicators

LI-1. If any Social Impact Assessments have been reported in EI-1, please provide details of actions taken to mitigate any negative social impacts identified:

S. No.	Details of the negative social impact identified	Corrective action taken
1	NA	NA

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

S. No.	State	Aspirational District	Amount spent (In ₹)
1	NA	NA	0

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

No

LI-3.b. From which marginalised/vulnerable groups do you procure?

NA

LI-3.c. What percentage of total procurement (by value) does it constitute?

NA

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

S. No.	Intellectual property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
1	NA	-	-	-

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

S. No.	Name of authority	Brief of the case	Corrective action taken
1	NA	-	-

LI-6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Eradicating hunger, poverty and malnutrition	Not Ascertainable	100%
2	Promoting healthcare including preventive health care	Not Ascertainable	100%
3	Promoting education and vocational skill	Not Ascertainable	Not Ascertainable
4	Protection of heritage, art and culture	Not Ascertainable	Not Ascertainable
5	Protection of environment and animal welfare	Not Ascertainable	100%
6	Contribution to public funded universities	Not Ascertainable	100%
7	PM CARES fund	Not Ascertainable	100%

PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Essential Indicators

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

Customer Feedback Management:

The Company has established a structured customer feedback and grievance management mechanism to better understand customer expectations and enhance service quality. Customer complaints related to products or services are initially addressed by the respective field engineers and subsequently escalated to the Quality Assurance Controller for detailed review and investigation. Wherever required, product samples are collected and analysed to identify the underlying cause of the issue. Root cause analyses are conducted for all significant complaints, and necessary corrective and preventive actions are implemented in a timely manner. Resolution updates are communicated to customers through the field engineering team to ensure transparency, responsiveness, and continued customer satisfaction.

Measuring Customer Satisfaction:

The Company follows a systematic approach to monitor customer perception and satisfaction with its products and services. Feedback is regularly collected across key operational parameters such as delivery timelines, product performance, and after-sales support. Customer satisfaction is evaluated using a grading scale of 1 to 4, and the overall Customer Satisfaction Index (CSI) is calculated annually using a weighted average methodology. During the reporting period, the Company achieved a CSI score of 98.98%, reflecting a consistently high level of customer satisfaction and service delivery.

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

100.00%
Environmental and social parameters relevant to the product
As a percentage to total turnover

100.00%
Safe and responsible usage
As a percentage to total turnover

100.00%
Recycling and/or safe disposal
As a percentage to total turnover

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

Category	2025-26			2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil
Delivery of essential services	0	0	Nil	0	0	Nil
Restrictive trade practices	0	0	Nil	0	0	Nil
Unfair trade practices	0	0	Nil	0	0	Nil
Other	0	0	Nil	0	0	Nil

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

Category	Number	Reasons for recall
Voluntary recalls	0	0
Forced recalls	0	0

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

Yes.

We have a formal framework in place to address cybersecurity and data privacy risks. The policy is accessible to all employees through the Company's intranet.

EI-6. Provide details of any corrective actions taken or underway on issues relating to any of the following: i. Advertising; ii. Delivery of essential services; iii. Cyber-security and data privacy of customers; iv. Re-occurrence of instances of product recalls V. penalty/action taken by regulatory authorities on safety of products/services.

Not applicable, as no such instances were reported.

EI-7. Provide the following information relating to data breaches:

a. **Number of instances of data breaches -** 0

b. **Percentage of data breaches involving personally identifiable information of customers** - 0%

c. **Impact, if any, of the data breaches** - Not Applicable

Leadership Indicators

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

Information is available on our website at: https://aiaengineering.com.

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

While our products are inherently safe, we take additional steps to promote responsible usage. We provide handling guidelines as needed and share Safety Data Sheets (SDS) upon request along with the consignment, ensuring customers have access to essential safety information.

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

Through efficient email correspondence and direct communication facilitated by our field engineers.

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

Our product packaging includes essential customer information like dimension and weight, among others. As our products, like grinding media in ball form and other alloy mill castings, are mechanical components made of metallic materials, they inherently pose no hazards in their original form. Therefore, they do not necessitate special handling or storage requirements. However, we provide Safety Data Sheets (SDS) with consignments upon customer request. We actively conduct customer satisfaction surveys to ensure continuous improvement.

INDEPENDENT PRACTITIONERS' REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION DISCLOSURES IN THE ANNUAL REPORT OF AIA ENGINEERING LIMITED FOR THE PERIOD FROM 1ST APRIL 2025 TO 31ST MARCH 2026.

To,
The Board of Directors,
AIA Engineering Limited

We, M/s. Shailesh Haribhakti & Associates (referred to as **'we'**, **'us'** or **'our'**), have been engaged by AIA Engineering Limited (referred to as **'the Company'**) vide our agreement date May 29, 2026, to provide independent third-party assurance on the Business Responsibility and Sustainability Reporting (BRSR) Core for the financial year 1st April 2025 to 31st March 2026.

The BRSR Core disclosures are prepared in accordance with the reporting framework prescribed by the Securities and Exchange Board of India (SEBI) vide its circular SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and subsequent amendments including the circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, mandating assurance on BRSR Core from FY 2023-24 onwards, in accordance with the Criteria stated in the "**Criteria**" paragraph below.

Reporting Boundaries and Period

Reporting Period: 1st April 2025 to 31st March 2026

Organizational Boundaries: The BRSR Core disclosures cover the operations of AIA Engineering Limited.

Subject Matter: Our assurance covers the BRSR Core Key Performance Indicators (KPIs) marked as 'Essential Indicators' under Sections A, B, and C (Principles 1 through 9) of the BRSR report.

Level of Assurance

We have performed a **reasonable assurance engagement** on the BRSR Core disclosures. Reasonable assurance provides a high, but not absolute, level of assurance that the information is free from material misstatement.

Criteria

The criteria used by the Company to prepare the Identified Sustainability Information is summarised in Appendix A to this report titled as BRSR Core Attributes. The criteria used is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("**KPIs**")/ metrics under nine Environmental, Social and Governance ("**ESG**") attributes, as per the format of BRSR Core specified in Annexure 17A read with the format of BRSR and the Guidance Note given in Annexure 16 and 17, respectively, prescribed under Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("SEBI LODR Regulations") read with SEBI Master Circular for 'compliance with the provisions of the SEBI LODR Regulations by listed entities' dated January 30, 2026, and the SEBI Circular on the 'Industry Standards on Reporting of BRSR Core' dated December 20, 2024 (collectively referred to as the "**SEBI Circulars**").

Management's Responsibility

The Management of AIA Engineering Limited is responsible for:

- Preparing and presenting the BRSR Core disclosures in accordance with SEBI's prescribed framework.
- Establishing and maintaining appropriate internal controls, systems, and processes for data collection, collation, and reporting.
- determining the Reporting Boundary of the BRSR Core Report and for selecting or establishing suitable criteria for preparing the BRSR Core Report, taking into account applicable laws and regulations including the SEBI Circulars related to reporting, identification of key aspects, engagement with stakeholders, and content, preparation and presentation of the BRSR Core Report in accordance with the Criteria.
- Ensuring the accuracy, completeness, and reliability of the disclosed information.
- Identifying and engaging with stakeholders and determining material issues.
- Providing access to all relevant information, personnel, and documentation necessary for the assurance engagement.

Other Information

The Management and the Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report (but does not include the BRSR Core Report and assurance report thereon). The Company's Annual Report is expected to be made available to us after the date of this assurance report.

Our reasonable assurance on BRSR Core attributes on the select BRSR attributes does not cover the other information, and we will not express any form of assurance conclusion thereon.

In connection with our assurance on the BRSR Core Report, our responsibility is to read the other information identified above when it becomes available, and in doing so, consider whether other information is materially inconsistent with the BRSR Core Report, or our knowledge obtained in the assurance, or otherwise appears to be materially misstated. We have not identified any such material misstatement and, accordingly, have nothing to report in this regard.

Independent Practitioners' Responsibility

We conducted our engagement in accordance with Standard on Sustainability Assurance Engagements (SSAE) 3000, 'Assurance Engagements on Sustainability Information' and Standard on Assurance Engagements (SAE) 3410 'Assurance Engagements on Greenhouse Gas Statements' issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India ('ICAI').

We are required to comply with the independence and other ethical requirements of the Code of Ethics issued by the ICAI. Our firm applies Standard on Quality Control (SQC) 1, 'Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements' issued by the ICAI. This standard requires the firm to maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion. The procedures we performed were based on our professional judgement and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

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

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and / or measurements of the Identified Sustainability Information.
- Made enquiries of Company's Management, including those responsible for Sustainability, Environmental Social Governance ('ESG'), Human Resources (HR), etc., and those responsible for preparation of the BRSR.
- Performed substantive testing on a sample basis of the BRSR Core Attributes within the reporting boundary to verify that data had been appropriately measured with underlying documents recorded, collated, and reported. This included assessing records and performing testing, including recalculation of sample data to establish an assurance trail. The responsibility for the authenticity of the data rests with the reporting organization.
- Assessed the level of adherence to the BRSR Core Indicators and internally defined criteria by the Management. Obtained written representations from the Company's Management.
- Planned and performed the engagement to obtain reasonable assurance about whether the Assured Sustainability Information is free from material misstatement, whether due to fraud or error.
- Formed an independent reasonable assurance opinion based on the procedures we have performed and the evidence we have obtained; and
- Reported our reasonable assurance opinion to the Board of Directors of the company.

Assurance Conclusion

Based on the procedures performed and the evidence obtained, the Company's BRSR Core disclosures for the year ended March 31, 2026 summarised in Appendix A to this report and presented in the BRSR are prepared, in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.

Limitations and Exclusions

The following limitations apply to this assurance engagement:

- Our assurance is limited to the BRSR Core indicators.
- We have relied on information, explanations, records and data provided by the Company's management and have not independently verified information obtained from third parties or external sources during the course of the engagement.
- This assurance statement is prepared solely for the use of the Board of Directors and Management of AIA Engineering Limited and to comply with SEBI requirements.
- We accept no liability to anyone, other than the company. Our Deliverables should not be used for any other purpose or by any person other than the addressees of our Deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.
- The preparation of the Company's BRSR and Identified Sustainability Information requires the management to establish or interpret the criteria, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information. Measurement of certain amounts and BRSR metrics, some of which

are estimates, is subject to substantial inherent measurement uncertainty, for example Greenhouse Gas ("GHG") emissions, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our opinion/conclusion does not reduce the uncertainty in the amount and metrics.

Restriction on Use

This report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely to comply with the requirements of the SEBI Circulars and SEBI LODR Regulations, on reporting Company's sustainability performance and activities, and for publishing the same in the Company's Annual Report, which will be published on the Company's website. Accordingly, we accept no liability to anyone, other than the company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our deliverables are shown or into whose hands it may come without our prior consent in writing.

For Shailesh Haribhakti & Associates
Chartered Accountants
(Firm's Registration No: 148136W)

Shailesh Haribhakti
Proprietor
Membership No: 030823
UDIN: 26030823CJSOXN4010

Place: Mumbai
Date: July 16, 2026

Appendix A: BRSR Core Attributes Covered Under Reasonable Assurance FY 2025-26

Sr. No.	BRSR Core Indicator	Description of Indicator
1.	Section C – Principle 1 – E8	Number of days of accounts payable
2.	Section C – Principle 1 – E9	- Concentration of purchases & sales done with trading houses, dealers, and related parties - Loans and advances & investments with related parties
3.	Section C – Principle 3 – E1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
4.	Section C – Principle 3 – E11	Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities
5.	Section C – Principle 5 – E3(b)	Gross wages paid to females as % of wages paid
6.	Section C – Principle 5 – E7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees, and complaints upheld.
7.	Section C – Principle 6 – E1	Details of total energy consumption (in Joules or multiples) and its intensity
8.	Section C – Principle 6 – E3	Total volume of water withdrawal by source in Kilolitres and its intensity
9.	Section C – Principle 6 – E4	Water discharge by destination and level of treatment (in kilolitres)
10.	Section C – Principle 6 – E7	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity
11.	Section C – Principle 6 – E9	Details related to waste generated by category, waste recovered through recycling, re-using or other recovery operations, waste disposed by nature of disposal method and its intensity
12.	Section C – Principle 8 – E4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/small producers and from within India
13.	Section C – Principle 8 – E5	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
14.	Section C – Principle 9 – E7	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events