

28th July, 2025

To,
Department of Corporate Services
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai - 400 001

Security Code: 542460
Security ID: ANUP

To,
Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor Plot No. C/1,
G. Block Bandra - Kurla Complex, Bandra (E),
Mumbai - 400 051

Symbol: ANUP

Dear Sir/Madam,

Sub: Submission of Business Responsibility and Sustainability Report for Financial Year 2024-25

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year 2024-25, which also forms part of the Annual Report for FY 2024-25 and the same is also available on the website of the Company at www.anupengg.com.

This is for your information and records.

Thanking you,

Yours faithfully,
For The Anup Engineering Limited

Lay Desai
Company Secretary
Membership No. A57117

Encl.: As above

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the Company

1.	Corporate Identity Number (CIN) of the Company	L29306GJ2017PLC099085
2.	Name of the Company	The Anup Engineering Limited (“Anup”)
3.	Year of incorporation	14/09/2017
4.	Registered address	Behind 66 KV Elec. Substation, Odhav Road, Ahmedabad – 382415, Gujarat, India
5.	Corporate address	Behind 66 KV Elec. Substation, Odhav Road, Ahmedabad – 382415, Gujarat, India
6.	E-mail id	investorconnect@anupengg.com
7.	Telephone	+91-79 - 4025 8920
8.	Website	www.anupengg.com
9.	Financial year for which reporting is being done	1 st April 2024 to 31 st March 2025
10.	Name of the Stock Exchange(s) where shares are listed	1 BSE Limited 2 National Stock Exchanges of India Limited
11.	Paid-up Capital	₹ 20,02,64,660
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Abhishek Bansal - Vice President Corporate Sustainability (Group) E-mail: abhishek.bansal@arvind.in Tel No. +91-79-4025 8920 Mr. Lay Desai - Company Secretary E-mail: cs@anupengg.com Tel No. +91-79-4025 8920
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
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1	Manufacturing	Fabrication of Metal and metal products	99.08

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

Sr. No.	Product/Service	NIC Code	% of Total Turnover Contributed
1	Heat Exchangers, Pressure Vessels, Towers, Reactors, Column and Centrifuges	28230	99.08

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	2	3	5
International	0	0	0

19. Markets served by the entity

a. Number of locations (FY 2024-25)

Location	Number
National (No. of States)	13
International (No. of Countries)	10

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

In the reporting year, the contribution of exports is 63%.

c. A brief on types of customers:

The Company supplies wide range of process equipment to several business customers which are mainly from Oil & Gas, Petrochemicals, LNG, Fertilizers, Hydrogen, Chemicals, Pharmaceuticals, Power, Water, Paper & Pulp and Aerospace industries.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled)

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	309	287	92.88%	22	7.12%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total Employees (D + E)	309	287	92.88%	22	7.12%
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	737	737	100	0	0
6.	Total Workers (F + G)	737	737	100	0	0

b. Differently abled employees and workers

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	1	1	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total Differently Abled Employees (D + E)	1	1	100	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	2	2	100	0	0
6.	Total Differently Abled Workers (F + G)	2	2	100	0	0

21. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No. and percentage of females	
		No. (B)	% (B / A)
Board of Directors	7	1	14.29
Key Management Personnel	3	0	0.00

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

Particulars	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18.10	35.71	19.11	16.96	15.38	16.22	22.22	0	22.22
Permanent Workers	0	0	0	0	0	0	0	0	0

V. Holding, Subsidiary and Associate Companies (including joint ventures)**23. Names of holding / subsidiary / associate companies / joint ventures**

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Mabel Engineers Private Limited	Subsidiary	100	No

VI. CSR Details

- 24.** (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
(ii) Turnover (in ₹): 70,826.50 Lakhs
(iii) Net worth (in ₹): 61,049.96 Lakhs

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)	FY 2024-25			FY 2023-24		
		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
Community	Yes. Refer Point 1	0	0	-	0	0	-
Investors (other than shareholders)	Yes. Refer Point 1 & 2	0	0	-	0	0	-
Shareholders	Yes. Refer Point 2	19	0	-	4	0	-
Employee & Workers	Yes. Refer Point 1	0	0	-	0	0	-
Customers	Yes. Refer Point 1	0	0	-	0	0	-
Value Chain Partners	Yes. Refer Point 1	0	0	-	0	0	-
Other (Please Specify)	-	-	-	-	-	-	-

1 The Company has ‘Whistle-Blower Policy’ and a mechanism that allows all stakeholders from community, investor (other than shareholders), employee, workers including customers and value supply chain partner can raise concerns and grievances through ‘Whistle-Blower Policy’ by accessing:

<https://www.anupengg.com/wp-content/uploads/2023/02/5-Details-of-establishment-of-vigil-mechanism-Whistle-Blower-policy.pdf>.

Both customers and suppliers may send out their complaints to the respective business heads. The business heads take immediate action to redress the issues of the complainant. If unresolved, they may reach out to the Chief Executive officer.

2 Investors and shareholders have direct access to the Company Secretary and Compliance Officer via a dedicated email ids: investorconnect@anupengg.com.

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

Below are the material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to us, the rationale for identifying the same, approach to adapt or mitigate the risk along with its financial implications.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Health, Safety & Rights	Risk	Reputational risk as well as legal risk if we fail to ensure fair labour practices, protection of human rights, health and safety of our employee.	In order to manage health & safety risks, we adhere to best practices as well as get our facility certified according to internationally recognized certifications like ISO 45001. In addition to this, we also provide regular health and safety trainings to all our employees and workers in order to foster a safety culture and create safe working environment.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Health, Safety & Rights	Opportunity	By addressing the above risks we are securing our social license to operate and representing ourselves as a socially responsible organization.	-	Positive
3	Waste Management	Risk	As a manufacturing company, appropriate handling and disposal of hazardous waste is vital for environmental protection and safety. Inappropriate handling and mismanagement of waste can lead to legal fines and litigations.	There are appropriate waste management processes in place that allows proper collection, segregation and disposal of waste in a safe manner. The Company has collaborated with vendors approved and authorised by the Central Pollution Control Board and State Pollution Control Board for safe disposal of hazardous waste.	Negative
4	Waste Management	Opportunity	As a manufacturing company, the majority of our waste is metal scrap. We can recycle or repurpose this metal scrap to reduce our dependence on virgin materials and conserve resources. This will also help us to improve our environmental reputation and gain positive feedback from stakeholders.	-	Positive
5	Responsible Supply Chain	Risk	Our supply chain consists of both local and global suppliers, with a significant part of our raw materials being supplied by local suppliers.	We have put in practice a necessary due-diligence process before engaging with any supplier or logistics delivery partner for long-term contracts.	Negative
6	Responsible Supply Chain	Opportunity	We focus on building long-term relationships with raw material suppliers having the best practices for sustainability. This will enable us to improve our reputation and gain positive feedback from stakeholders.	-	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Human Capital Management	Opportunity	<p>To continue to deliver quality consistently in the current levels of operations and business it is imperative to continuously train and upgrade the skills of our employees and workers.</p> <p>To develop the skills of our human resource, we provide job specific and personal development trainings.</p> <p>By investing in continuous training and skill development, we can reap a number of benefits, including improved employee performance, increased productivity, and reduced costs.</p>	-	Positive
8	Diversity and Inclusion	Opportunity	<p>At part of commitment to diversity and inclusion lies its 'Equal Opportunity Policy,' which serves as a cornerstone for promoting non-discrimination across all facets of employment. Through this policy, ensures fairness and equality in recruitment, promotion,</p> <p>Transfer, training, wages, and working conditions, fostering an environment where every employee can thrive.</p>	-	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
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
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available.	The policies/ procedures are approved by the Chief Executive office, functional heads and few of them have been adopted by the Board/ Board Committees. Policies are available on the website of the Company i.e., https://www.anupengg.com/policies/ . Policies which are internal to the Company are available on the intranet of the Company.								
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
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 14001 : 2015	ISO 9001 : 2015 ISO 45001 : 2018 ISO 14001 : 2015	-	-	ISO 14001 : 2015	-	-	IBR-1950 and NABL ISO-17025-Laboratory for Physical Testing IBR- 1950 - Manufacturing Of Heat Exchangers, Pressure Vessels & Boilers
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Continuous upgrade and timely renewal of certifications are ensured wherever applicable.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not available								

Sr. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Governance, leadership and oversight										
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Company being a responsible corporate citizen, is fully conscious of its duties towards society. The Company strongly believes that embedding Environmental, Social & Governance (ESG) principles in its business operations and its adherence is essential to building resilience in the business, transforming culture and for long-term value creation of all our stakeholders. Sustainability is at the heart of our business philosophy. Our sustainability strategy considers key sustainability trends and all possible impacts of our business operations on our stakeholders. Furthermore, we consider key opportunities and risks while developing our short-term and long-term strategies. This year marks the beginning of our structured approach towards ESG, through the development of our long-term ESG framework, aligned with international ESG protocols and guidelines. We have identified our key material topics, covering factors pertaining to health and safety, Water Management, Waste Management, corporate governance, ethics, and integrity among others, which will form the basis of management's approach towards business going ahead. We will measure and evaluate our performance against these ESG parameters to create long-term sustainable value for all our stakeholders.								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Abhishek Bansal - Vice President Corporate Sustainability (Group) Mr. Lay Desai - Company Secretary								
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.	No								

10 Details of Review of NGRBCs by the Company

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

Sr. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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.	No external assessment was conducted, However The Company conducts periodic review of the policies internally.								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	1	Key Developments, Sustainability Initiatives, Regulatory updates, Review of Policy & procedures	100
Key Managerial Personnel	1	Key Developments, Sustainability Initiatives, Regulatory updates, Review of Policy & procedures	100
Employees other than BoD and KMPs	50	Various trainings pertaining to health, safety, behavioral, skill upgradation, management, operations, etc.	99
Workers	16	Ethics, health and safety, quality system, HR policies and practices, environment, fire drills and safety, importance of safety (PPE) tools and safety kits, readiness for accidents and preventive reporting of dangerous occurrences and other technical trainings.	100

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):

Category	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred (Yes/No)
Monetary					
Penalty/Fine	-	-	0	-	-
Settlement	-	-	0	-	-
Compounding Fee	-	-	0	-	-
Non-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)
Imprisonment	-	-	0	-	-
Punishment	-	-	0	-	-

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

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
Not Applicable	Not Applicable

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, the anti-corruption and anti-bribery are part of the Whistle Blower Policy and the policies can be viewed at:
<https://www.anupengg.com/wp-content/uploads/2023/02/5-Details-of-establishment-of-vigil-mechanism-Whistle-Blower-policy.pdf>.

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	FY 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Category	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of Directors	0	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the current financial year.	0	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the previous financial year.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0			

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

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

Category	FY 2024-25	FY 2023-24
Number of days of accounts payables	61.65	59.19

9. Open-ness of business:

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	13.62	12.04
	b. Number of trading houses where purchases are made from	44	40
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	78.62	80.21
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0	0
	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	0
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	0
	b. Sales (Sales to related parties / Total Sales)	0.01	0.01
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments (Investments in related parties / Total Investments made)	75.63	0

Leadership Indicators

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

Currently, we do not have well-defined principle-wise training programmes for our value chain partners.

Total number of awareness programmes held	Topics/Principle covered under the Training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
-	-	-

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, we have a Code of Conduct for Directors and Senior Management Personnel. Each Board Member or Senior Management Personnel should endeavour to avoid having his or her private interests interfere with (i) the interests of the Company or (ii) his or her ability to perform his or her duties and responsibilities objectively and effectively. Board Members and Senior Management Personnel should avoid receiving or permitting members of their immediate family to receive, improper personal benefits from the Company including loans from or guarantees of obligations by the Company. A Board Member should make a full disclosure to the entire Board of any transaction or relationship that such a Board Member reasonably expects could give rise to an actual conflict of interest with the Company and seek the Board’s authorisation to pursue such transactions or relationships.

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

Essential Indicators

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.

Category	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	o	o	None
CAPEX	o	o	

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

Yes.

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

We have not calculated this formally.

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

Not Applicable. The main products of the company are Heat Exchangers, Pressure Vessels, Towers, Reactors, Column and Centrifuges which are made from various exotic metals. Once the products are sold they would not come back to the company. Hence company is not in a position to reclaim the products Company.

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.

No.

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains**Essential Indicators****1. a. Details of measures for the well-being of employees:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	287	287	100	287	100	0	0	287	100	0	0
Female	22	22	100	22	100	22	100	0	0	0	0
Total	309	309	100	309	100	22	100	287	100	0	0
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
Other than Permanent workers											
Male	737	737	100	737	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	737	737	100	737	100	0	0	0	0	0	0

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

	FY 2024-25	FY 2023-24
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.06	0.06

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	100	100	Yes	100	100	Yes
Others – please specify	-	-	-	-	-	-

3. Accessibility of workplaces

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

No, we are only compliant for certain disabilities.

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.

We are committed to ensuring sufficient representation of persons with disabilities in our workforce, in compliance with the provisions of the Rights of Persons with Disabilities Act, 2016. We have an **‘Equal Opportunity and Non Discrimination Policy’** that aims at recognizing and providing equal opportunities in employment and creating an inclusive work environment. Web-Link for policy: <https://www.anupengg.com/wp-content/uploads/2021/01/Equal-Opportunity-and-Non-Discrimination-Policy.pdf>.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100	100	NA	NA
Female	100	100	NA	NA
Total	100	100	NA	NA

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Yes. The company has in place Whistle-blower, POSH (Prevention of Sexual Harassment Act) and Code of Conduct for all categories of employees and workers.
Other than permanent workers	
Permanent employees	Dedicated channels for raising such grievances have been put in place and communicated to all the concerned stakeholders.
Other than permanent employees	

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

Category	FY 2024-25			FY 2023-24		
	Total employees/ workers in the respective category (A)	No. of employees / workers in the respective category, who are part of the association(s) or Union (B)	% (B / A)	Total employees/ workers in the respective category (C)	No. of employees / workers in the respective category, who are part of the association(s) or Union (D)	% (D / C)
Total Permanent Employees	309	0	0	243	0	0
Male	287	0	0	230	0	0
Female	22	0	0	13	0	0
Total Permanent Workers	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)
Employees										
Male	287	287	100	287	100	230	230	100	230	100
Female	22	22	100	22	100	13	13	100	13	100
Total	309	309	100	309	100	243	243	100	243	100
Workers										
Male	737	737	100	737	100	500	500	100	500	500
Female	0	0	0	0	0	0	0	0	0	0
Total	737	737	100	737	100	500	500	100	500	500

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	287	287	100	230	230	100
Female	22	22	100	13	13	100
Total	309	309	100	243	243	100
Workers						
Male	737	737	100	500	500	100
Female	0	0	0	0	0	0
Total	737	737	100	500	500	100

10. Health and safety management system:

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

Yes. The Company's Occupational Health and Safety Management System is based on the International Standards for Occupational Health and Safety (ISO 45001:2018) and has been implemented at manufacturing facilities

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

Integrated Management System Policy (IMS Policy) aims at ensuring our way forward for excellence and leadership in Health, Safety and Environment protection by continual improvement in our structured Health, Safety and Environment management system.

The goal of Hazard identification is to find and record all possible hazards that may be present at workplace and ensuring mitigation or bringing the risk to as low as reasonably possible or acceptable for all routine processes. For non-routine processes, we have permit to work system which ensures that adequate measures are taken before initiating any non-routine activity tasks.

- Hazard Identification and Risk Assessment (HIRA) registers
- Procedure for non-conformity and incident investigation
- On-Site Emergency Plans
- Procedure for communication, participation and consultation
- Procedure for monitoring and performance management
- Procedure for operational control
- Procedure for Permit to Work

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

Yes, we have a process in place and it is included in the Integrated Management System Policy. Additionally, we conduct trainings, mock drills and safety talks for raising awareness of the workers.

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

Yes. Apart from medical and healthcare facilities available to the employees / workers on occupational health and safety risks, the employees/workers have access to non-occupational medical and healthcare services.

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	6	5
No. of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The organization prioritizes employee and worker safety by conducting safety awareness campaigns, delivering internal and external trainings and installing visual controls, signs, and 'Do's and Don'ts'. To inspire trust and increase operational efficiency, the Company has developed its safety practices in accordance with the International Standard for Occupational Health and Safety (ISO 45001).

The emphasis on safety is reinforced throughout the year through events such as National Safety Week. Various awareness events are held on these days, such as fire drills and hands-on practice with firefighting equipment, shop floor quizzes, and Hazard Hunts, among others. The Company has processes in place to identify, mitigate, and eliminate risks, and contingency plans in case of emergencies.

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

Category	FY 2024-25			FY 2023-24		
	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	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year:

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

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

There were no significant risk or concern arising from assessments of health & safety practices and working conditions.

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

Yes, we provide wide range of benefits like term life insurance and death benefit voluntary contribution to all individuals.

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

We ensure that all statutory dues have been deducted and deposited by our value chain partners in accordance with applicable laws and regulations. The internal audit and tax team overlooks the entire process.

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been 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 have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	0	0
Workers	6	0	0	0

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

No.

5. Details on assessment of value chain partners:

Our employees conduct visits of the suppliers from time to time. However, we have not conducted any assessment directly.

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

Not Applicable

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

As a responsible Company, focused on driving growth through the strong foundation of stakeholder relationships, Company believes in listening, connecting, and partnering with its key set of stakeholders to understand their concerns, working with them to minimise risks, improving credibility, and gaining their trust. We consider our key stakeholders to be those who can create considerable business and social impact and are significantly impacted by our business. We identify our stakeholders based on inclusivity and make active efforts to engage with them to understand their key priorities and concerns. We carefully analyse the information received in the form of suggestions, comments, grievances, feedback, and recommendations from these engagements and utilize them to align our strategies with stakeholder's expectations. Successful execution of these strategies paves the way for the creation of sustainable value across stakeholder groups.

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

Stakeholder group	Whether identified as vulnerable and marginalised group (Yes/No)	Channels of communication (email; SMS; newspaper; pamphlets; advertisement; community meetings; notice board; website); other	Frequency of engagement (annually / half yearly / quarterly / other - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investor	No	Quarterly results publication to Stock Exchange, Annual report, Quarterly investor and analyst presentations, Quarterly earnings conference call.	Quarterly	Financial performance and business updates

Stakeholder group	Whether identified as vulnerable and marginalised group (Yes/No)	Channels of communication (email; SMS; newspaper; pamphlets; advertisement; community meetings; notice board; website); other	Frequency of engagement (annually / half yearly / quarterly / other - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Written and Verbal Communication	As and when required	To promote and expand our business by educating our customers about our products, services, and any new initiatives. We also seek to understand their expectations regarding our offerings and ways to enhance them. We fulfil the necessary transactions involved in doing business and conduct a Customer Satisfaction Survey to gauge our customers' satisfaction with our brand.
Employees	No	Written & Verbal Communication (training, Issuing guidelines, town hall meetings, email, SMS, Notice Board, Website)	Ongoing	Improving efficiency and productivity by providing regular training programs and increasing awareness of all aspects of the business, including codes and values.
Suppliers and Partners	No	Written and verbal communication (contracts, SOPs, guidelines)	As and when required	Clear communication of expectations and obligations between parties. Ensuring that vendors and suppliers comply with laws such as those prohibiting child labour.
Community	Yes	Verbal Communication (community meetings, survey, grievance redressal)	As and when required	To foster community support and promote community development.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No. employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	309	309	100	243	243	100
Other than permanent	0	0	0	0	0	0
Total Employees	309	309	100	243	243	100
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	737	0	0	500	0	0
Total Workers	737	0	0	500	0	0

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)
Employees										
Permanent										
Male	287	0	0	287	100	230	1	0	229	100
Female	22	0	0	22	100	13	5	38	8	62
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	737	0	0	737	100	500	500	100	0	0
Female	0	0	0	0	0	0	0	0	0	0

3. Details of remuneration/salary/wages, in the following format:**a. 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	9,70,000	1	9,30,000
Key Managerial Personnel (KMP)	4	39,87,893	0	-
Employees other than BoD and KMP	285	5,97,493	21	3,40,701
Workers	737	2,34,027	0	0

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	2.51	1.89

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.

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

Grievance related to human rights impacts or issues are addressed in accordance to the mechanism stipulated in our 'Whistle-Blower Policy'. The policy can be accessed here <https://www.anupengg.com/wp-content/uploads/2023/02/5-Details-of-establishment-of-vigil-mechanism-Whistle-Blower-policy.pdf>.

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

	FY 2024-25			FY 2023-24		
	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						
Discrimination at workplace						
Child labour						
Forced labour/Involuntary labour						Nil
Wages						
Other human rights related issues						

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	o	o
Complaints on POSH as a % of female employees / workers	o	o
Complaints on POSH upheld	o	o

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

For handling the complaints of discrimination, harassment or any other complaint under the scope of the Whistle Blower and POSH Policies, the identification of the complainant is kept confidential. Further every internal and external stakeholder has set obligations to follow, to prevent the adverse consequences to the complainant by adhering to the following mechanism (for more details refer to the Whistle Blower and POSH policies):

- a. Ensure that the complainant is not victimised for doing so, and is adequately protected against any such incident.
- b. Treat victimisation as a serious matter including initiating disciplinary action on such person/(s) that subjects or threatens to subject the other person to any detriment.
- c. Ensure complete confidentiality by,
 - Maintaining complete confidentiality / secrecy of the matter
 - Not discussing the matter in any informal / social gatherings / meetings
 - Discussing only to the extent or with the persons required for the purpose of completing the process and investigations
 - Not keeping the papers unattended anywhere at any time
 - Keeping the electronic mails / files under password

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

Yes, as per labour laws.

10. Assessments for the year FY 2024-25

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% of our plant and office is assessed internally for any issues related to the parameters.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others - please specify	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not applicable.

Leadership Indicators

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

Not applicable. We have not introduced any modifications or new processes to our business operations.

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

We propose to carry out the assessment in the near future.

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

No, we are compliant for certain disabilities.

4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	o
Discrimination at workplace	o
Child Labour	o
Forced Labour / Involuntary Labour	o
Wages	o
Others - please specify	o

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

Not Applicable

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A)	5.23 TJ	1.71 TJ
Total fuel consumption (B)	o TJ	o TJ
Energy consumption through other sources (C)	o TJ	o TJ
Total energy consumption (A+B+C)	5.23 TJ	1.71 TJ
From non-renewable sources		
Total electricity consumption (D)	13.40 TJ	13.61 TJ
Total fuel consumption (E)	15.81 TJ	13.73 TJ
Energy consumption through other sources (F)	o TJ	o TJ
Total energy consumed from non-renewable sources (D+E+F)	29.21 TJ	26.1 TJ
Total energy consumed (A+B+C+D+E+F)	34.44 TJ	29.04 TJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	4.70E-09 TJ / Rupee	5.28E-09 TJ / Rupee
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	2.06 E-10 TJ/Rupees Adjusted for PPP	2.31 E-10 TJ/Rupees Adjusted for PPP
Energy intensity in terms of physical output	0.002995212 TJ / MT	0.003056925 TJ / MT
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*Purchasing power parity (PPP) conversion factor for GDP allows for comparisons of GDP volume and expenditure components by adjusting for price level differences between countries. According to CEIC data, India's PPP conversion factor for GDP in 2022 is 22.794 LCU per international dollar available at

<https://www.ceicdata.com/en/india/exchange-rate-forecast-non-oecd-member-annual/in-purchasing-power-parity-national-currency-per-usd>

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

No independent assessment / evaluation / assurance has been carried out by an external agency.

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, as Company does not fall under PAT scheme of Government of India.

- 3 **Provide details of the following disclosures related to water, in the following format**

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	23,686	12,139.90
(iii) Third party water	5,257.45	1,250.00
(iv) Seawater / desalinated water	0	0
(v) Others - Water from Municipality	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	28,943.45	13,389.90
Total volume of water consumption (in kilolitres)	20,260.95	9,308.1
Water intensity per thousand rupee of turnover (Water consumed / turnover)	2.76E-06	1.69E-06 kiloliter / rupees
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	6.30E-05 kiloliter / rupees adjusted for PPP	3.87E-05 kiloliter / rupees adjusted for PPP
Water intensity in terms of physical output	1.76 kiloliter / MT	0.98 kiloliter / MT
Water intensity (optional) - the relevant metric may be selected by the entity	-	-

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

No independent assessment / evaluation / assurance has been carried out by an external agency.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	o	o
- With treatment	o	o
(ii) To Groundwater		
- No treatment	o	o
- With treatment	o	o
(iii) To Seawater		
- No treatment	o	o
- With treatment	o	o
(iv) Sent to third-parties		
- No treatment	o	o
- With treatment	o	o
(v) Others - Gardening		
- No treatment	o	o
- With treatment - Tertiary treatment	8,682.5	4,081.8
Total water discharged (in kilolitres)	o	o

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

There is no discharge because we have installed Zero Liquid Discharge plant. No independent assessment / evaluation / assurance has been carried out by an external agency.

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

Yes, all our facilities are covered.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	kg	176.66	139.01
SOx	kg	125.88	99.05
Particulate matter (PM)	kg	41.74	32.84
Persistent organic pollutants (POP)	NA	o	o
Volatile organic compounds (VOC)	NA	o	o
Hazardous air pollutants (HAP)	NA	o	o
Others – please specify	-	-	-

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

No independent assessment / evaluation / assurance has been carried out by an external agency.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity, in the following format:

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,587	1,459
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	6,244	6,299
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MT CO ₂ equivalent/rupee of turnover	1.1E-06	1.4E-06
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted Year for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MT CO ₂ equivalent/rupee of turnover adjusted for PPP	4.69E-08	6.16E-08
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT CO ₂ equivalent / MT	0.68	0.97
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	-	-	-

*Purchasing power parity (PPP) conversion factor for GDP allows for comparisons of GDP volume and expenditure components by adjusting for price level differences between countries. According to CEIC data, India's PPP conversion factor for GDP in 2022 is 22.794 LCU per international dollar available at <https://www.ceicdata.com/en/india/exchange-rate-forecast-non-oecd-member-annual/in-purchasing-power-parity-national-currency-per-usd>

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

No independent assessment / evaluation / assurance has been carried out by an external agency.

8. Does the entity have any project related to reducing greenhouse gas emissions? If yes, then provide details.

No.

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

Parameter	FY 2024-25	FY 2023-24
Total waste generated (in metric tonnes)		
Plastic waste (A)	0.5	5.87
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste - please specify, if any (G)		
ETP Sludge	0.135	0
Discarded containers	2.97	3.23
Used Oil	0.5	0.50
X Ray Fixer Solution	0.875	0.28
Other Non-hazardous waste generated (H) - please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Metal Scrap	391.00	707.87
Total (A + B + C + D + E + F + G + H)	395.98	717.75

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

Category of waste	FY 2024-25	FY 2023-24
Category of waste		
(i) Recycled	395.845	717.75
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	395.845	717.75

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

Category of waste	FY 2024-25	FY 2023-24
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0.135	0
(iii) Other disposal operations	0	0
Total	0.135	0

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

No independent assessment / evaluation / assurance has been carried out by an external agency.

- 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.**

Company aims at reducing generation of waste during the entire lifecycle of its products. The Company has systems and processes for waste management, segregation, collection, and disposal. The Company practices efficient and environment-friendly end-of-life disposal methods. The waste is disposed through authorised agencies.

- 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:**

We have no operations or offices in or around ecologically sensitive areas.

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

Not applicable. As we did not undertake any projects that necessitated an Environmental Impact Assessment.

- 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:**

Yes. We have ensured compliance with all relevant laws, regulations, and guidelines.

Leadership Indicators**1 Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area: Sabarmati Basin
- (ii) Nature of operations: Fabrication of metal product
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	23,686	12,139.90
(iii) Third party water	5,257.45	1,250.00
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	28,943.45	13,389.90
Total volume of water consumption (in kilolitres)	20,260.95	9,308.1
Water intensity per thousand rupee of turnover (Water consumed / turnover)	2.76E-06 kiloliter / rupees	1.69E-06 kiloliter / rupees
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	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others - Gardening		
- No treatment	0	0
- With treatment – please specify level of treatment	8,682.5	4,081.8
Total water discharged (in kilolitres)	8,682.5	4,081.8

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

No independent assessment / evaluation / assurance has been carried out by an external agency

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Not known	Not known
Total Scope 3 emissions per rupee of turnover	MT CO ₂ equivalent per Rupee of turnover	Not known	Not known
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	-	-	-

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

No independent assessment / evaluation / assurance has been carried out by an external agency

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

Not applicable.

4 If the entity 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:

No such specific initiative taken during the financial year.

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

No. However, we plan to develop the same in the coming years

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

Not Applicable

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

No formal assessment conducted.

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

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

We are affiliated with 6 industry chambers / associations, where we often take part in various dialogues across numerous channels of engagement.

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

Sr. No.	Name of the trade and industry chambers /associations	Reach of trade and industry chambers /associations (State / National)
1	Gujarat Chamber of Commerce and Industry	State
2	Federation of Indian Export Organization	National
3	Export Inspection Agency Ahmedabad	State
4	Director General of Foreign Trade	National
5	Process Plant and Machinery Association of India	National
6	The Indian Institute of Welding	National

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.**

No adverse orders received from the regulatory authorities on any issues related to anti-competitive conduct.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

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

Not Applicable

- 2 **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.**

Not applicable

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

We actively engage with the local community through various interactions and activities through Investor Relations Department, and through the institutions promoted and partnered by us. The receiving and redressing of any grievance by the local community is done in accordance to the Whistle Blower Policy. The community can post any grievance through Helpline portal.

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

Parameter	FY 2024-25	FY 2023-24
Directly sourced from MSMEs / small producers	28.49	19
Sourced directly from within the district and neighboring districts	51.85	46

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

Location	FY 2024-25	FY 2023-24
Rural	13.32	7.26
Semi-urban	0	0
Urban	86.68	92.74
Metropolitan	0	0

Leadership Indicators

- 1 **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above).**

Not Applicable

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

The CSR projects undertaken by us in localities close to our operating locations, none of which happen to be in aspirational districts.

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

No

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

Not Applicable

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

Not Applicable

- 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:**

Not Applicable

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.

Not Applicable

6 Details of beneficiaries of CSR Projects

For details refer to Annexure-B to Director’s Report 2024-25 (CSR Report).

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

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

Consumer complaints and feedback can be received through Arvind’s Ethics Helpline Portal, or through consumer court. The complaints received through Ethics Helpline Portal are responded as per the Whistle Blower Policy whereas for consumer court related complaints, they are handled as per regulatory norms.

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

Particulars	As a percentage of total turnover
Environmental and social parameters relevant to the product	The main products of the company are Heat Exchangers, Pressure Vessels, Towers, Reactors, Column and Centrifuges which are made from various exotic metals. Hence Not Applicable.
Safe and responsible usage	100
Recycling and/or safe disposal	The main products of the company are Heat Exchangers, Pressure Vessels, Towers, Reactors, Column and Centrifuges which are made from various exotic metals. Once the products are sold they would not come back to the company. Hence not applicable

3 Number of consumer complaints in respect of the following:

	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Other	Nil	Nil	NA	Nil	Nil	NA

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

Nil

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, Company has an Information Security and Data Privacy Policy. The purpose of this policy is to state the organisation’s directive towards data confidentiality and to ensure adequate safeguards to prevent misuse or loss of information. Company has taken adequate precautions for the protection of data and has ensured that information related to its employees is secure. Appropriate controls are in place to prevent unauthorised disclosure or modification.

Under this policy, Cybersecurity Grievance Team has set a mechanism to handle such incidents once they are reported to the team. The policy also includes details of various security incidents that needs to be reported, and also has a Cybersecurity Incident Response Plan. The Response Plan has four major components which include: Preparation, Detection and Analysis, Response and Remediation, and Recovery.

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

No such incident related to the mentioned topics has been reported.

7 Provide the following information relating to data breaches:

- a. Number of instances of data breaches along with impact – None
- b. Percentage of data breaches involving personally identifiable information of customers – NA
- c. Impact, if any, of the data breaches: NA

Leadership Indicators

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

The information can be accessed through our website, the link is <https://www.anupengg.com/products-services/>.

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

Not applicable.

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

Yes, as part of our ERP system, contact details such as email addresses and phone numbers are maintained. We can use this information to intimate them about any risk of disruption or discontinuation of services.

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)

Yes. Company displays product information on the product label as mandated by law. All products carry details with regards to the safe handling and usage. Moreover, on product packaging, the Company engraves markings relevant to 'recycling, fragile, umbrella, etc.'