

31st July, 2026

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 2025-26

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 2025-26, which also forms part of the Annual Report for FY 2025-26 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

REGISTERED OFFICE:

The Anup Engineering Limited
Behind 66 KV Elec. Sub Station, Odhav Road,
Ahmedabad - 382 415, Gujarat, India.
Phone: +91 79 4025 8900 | Email: anup@anupengg.com
CIN: L29306GJ2017PLC099085

CORPORATE OFFICE:

3rd Floor, Motilal Oswal Tower,
Opp. Avalon Hotel, Sindhu Bhavan Road, Thaltej,
Ahmedabad - 380 059, Gujarat, India.

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of the list Entity

1.	Corporate Identity Number (CIN) of the listed Entity	L29306GJ2017PLC099085
2.	Name of the Listed Entity	The Anup Engineering Limited
3.	Year of incorporation	September 14, 2017
4.	Registered Office 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	investorconnect@anupengg.com
7.	Telephone	+91 79 4025 8920
8.	Website	www.anupengg.com
9.	Financial year for which reporting is being done	April 1, 2025 to March 31, 2026
10.	Name of the Stock Exchanger(s) where shares are listed	1. BSE Limited 2. National Stock Exchanges of India Limited
11.	Paid-Up Capital	₹20,03,14,660
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 – Sr. 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 consolidation basis (i.e., for the Entity and all the entities which from 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):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1.	Manufacturing	Fabrication of metal and metal products	99.87 %

17. Products/Services Sold by the Entity (Accounting for 90% of the Entity's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Heat Exchanger, Pressure Vessels, Towers, Reactors, Column and Centrifuges	28230	99.87 %

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	1	3
International	0	0	0

19. Markets Served by the Entity

a. Number of Locations

Locations	Number
National (No. of States)	13
International (No. of Countries)	12

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 48.2% of the total turnover.

c. A Brief on Types of Customers

The Company supplies a wide range of process equipment to diverse business customers across key industrial sectors, including Oil & Gas, Petrochemicals, LNG, Fertilisers, Hydrogen, Chemicals, Power, and Nuclear industries.

IV. Employees

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)	391	367	93.86	24	6.14
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total Employees (D + E)	391	367	93.86	24	6.14
Workers						
1.	Permanent (F)	0	0	0	0	0
2.	Other than Permanent (G)	783	783	100	0	0
3.	Total Workers (F + G)	783	783	100	0	0

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)	1	1	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total Employees (D + E)	1	1	100	0	0
Differently Abled Workers						
1.	Permanent (F)	0	0	0	0	0
2.	Other than Permanent (G)	2	2	100	0	0
3.	Total Workers (F + G)	2	2	100	0	0

21. Participation/Inclusion/Representation of Women

	Total (A)	No. and Percentage of Females	
		No. (B)	% (B/A)
Board of Directors	7	1	14.29
Key Management Personnel	3*	0	0

*includes one BOD who is Managing Director & Chief Executive Officer

22. Turnover Rate for Permanent Employees and Workers: (Disclose Trends for the Past 3 Years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19.87	21.73	20	18.10	35.71	19.11	16.96	15.38	16.22
Permanent Workers	0	0	0	0	0	0	0	0	0



V. Holding, Subsidiary and Associate Companies (Including Joint Ventures)

23. (a) Name of Holding/Subsidiary/Associate Companies/Joint Ventures

S. No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ subsidiary/associate companies/joint ventures	% Of share held by listed Entity	Does the Entity indicate at column A, participle 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 ₹): 78,943.70 Lakh

(iii) Net Worth (in ₹): 68,682.34 Lakh

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the Principles (Principle 1 to 9) under the National Guideline 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 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, 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	15	1	Pending complaint which was received in March 2026 was suitably replied/ resolved by the Company.	19	0	-
Employees & 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 established a robust **Whistle-Blower Policy** and a dedicated grievance redressal mechanism designed to foster a culture of transparency and accountability. This platform is accessible to a broad spectrum of stakeholders, including employees, workers, customers, investors (excluding shareholders), community members, and value chain partners. It empowers them to report concerns regarding unethical practices or breaches of conduct. All relevant policies and the reporting portal are publicly available at: <https://www.anupengg.com/policies/>.
2. In alignment with our commitment to investor protection, we have established a direct grievance redressal channel. Shareholders and investors can register their concerns with the **Company Secretary** and **Compliance Officer** by writing to investorconnect@anupengg.com.

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.	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 employees.	In order to manage health & safety risks, we adhere to best practices as well as get our facility certified according to internationally recognised 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
2.	Health, Safety & Rights	Opportunity	By addressing the above risks, we are securing our social licence - to operate and representing ourselves as a socially responsible organisation.		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
7.	Human Capital Management	Opportunity	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. To develop the skills of our human resource, we provide job specific and personal development trainings. By investing in continuous training and skill development, we can reap a number of benefits, including improved employee performance, increased productivity, and reduced costs.		Positive
8.	Diversity and Inclusion	Opportunity	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, ensure fairness and equality in recruitment, promotion. Transfer, training, wages, and working conditions, fostering an environment where every employee can thrive.		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 Principle and Core Elements.

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes										
1.	Whether your Entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) Has the policy been approved by the Board? (Yes/No) Web Link of the Policies, if available	Yes Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes
		The policies/procedures are approved by the Chief Executive Officer, functional heads and few of them have been adopted by the Board/Board Committees.								
		Policies are available on the Company website 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.	SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015	ISO 14001: 2015, ISO 45001:2018	ISO 45001: 2018			ISO 14001: 2015			ISO 9001: 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 Applicable								

Governance, Leadership and Oversight

7. Statement by Directors Responsible for the Business Responsibility Report, Highlighting ESG Related Challenges, Targets and Achievements (Listed Entity has Flexibility Regarding the Placement of this Disclosure)

Amidst the dynamic shifts in the business landscape, companies worldwide are recognising the critical need to balance growth with sustainability. Integrating Environment, Social, and Governance (ESG) criteria into The Anup Engineering Limited (“Anup”) and its value chain is a strategic imperative that positions the Company for sustainable long-term growth. Anup has adopted a “Green Excellence” and “Smart Expansion” approach, aligning its core operations with global energy transition trends to secure its future as a leading provider of critical process equipment. At Anup, we observe a seamless transition from broad sustainability initiatives to focused ESG strategies, reflecting the evolving priorities of policymakers, regulators, and investors. Driven by a strong sense of social responsibility, we actively contribute to sustainable development through initiatives in Education, Environment & Health, and Empowerment. At Anup, we believe in progressing together as a society, united in our efforts in safeguarding the environment and communities at large. We’re undergoing a significant transformation in sustainable manufacturing, infusing sustainability and circularity throughout our value chain, defining our ethos.

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/(ies).	Mr. Abhishek Bansal – Sr. 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)								
	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	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								

S. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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:

	P1	P2	P3	P4	P5	P6	P7	P8	P9
The Entity does not consider the principles material to its business (Yes/No)									
The Entity is not at a stage where it is in a position to formulate and implement the policies on specified principle (Yes/No)									
The Entity does not have the financial or/human and technical resources available for the task (Yes/No)	Not Applicable								
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please Specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principle and Core Elements with key processes and decisions. The information sought is categorised 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 Business 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 programmers on any of the principles during the financial year:

Segment	Total number of training and awareness programmers held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmers
Board of Directors	1	Key Developments, Sustainability Initiatives, Regulatory updates, Review of Policy & Procedures	100
Key Managerial Personnel	4	AI Workshop, Diversity Inclusion and Equity Training, Anti Bribery and Corruption Key Developments, Sustainability Initiatives, Regulatory updates, Review of Policy & Procedures, AI Workshop, Diversity Inclusion and Equity Training, Anti Bribery and Corruption	100
Employees other than BoD and KPMs	76	Conducted training programs covering technical competencies (engineering standards, welding and NDT methods, design tools, and export processes), digital and systems skills, safety and quality practices, as well as behavioral development (communication, accountability, and leadership). Additional sessions focused on compliance areas such as POSH, diversity and inclusion, and ethical business practices.	93
Workers	44	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):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	-	-	0	-	-
Settlement	-	-	0	-	-
Compounding Fee	-	-	0	-	-

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

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	

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:

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	There are no complaints received in relation to the conflict of interest against Directors & 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		0	

- [illegible]

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	
		No (B)	% (B/A)	No (C)	% (C/A)	No (D)	% (D/A)	No (E)	% (E/A)	No (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	783	783	100	783	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	783	783	100	783	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 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.12 %	0.06 %

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI*	7.42	100	Yes	43.49	100	Yes
Other – please Specify	-	-	-	-	-	-

*All the employees and workers who are eligible for ESIC are covered

3. Accessibility of Workplaces

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

Presently, we are compliant for certain disabilities.

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

Yes. The Entity is committed to fostering an inclusive, equitable, and accessible workplace in alignment with the provisions of the Right of Persons with Disabilities Act, 2016. We actively promote the representation and participation of persons with disabilities across our workforce. To support this commitment, we have implemented an Equal Opportunity and Non-Discrimination Policy, which provides a structured framework for fair employment practices, reasonable accommodation, and the creation of a respectful and inclusive work environment for all employees. This policy is in public domain at: <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. Dedicated channels for raising such grievances have been put in place and communicated to all the concerned stakeholders.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (C/D)
Total Permanent Employees	391	0	0	309	0	0
Male	367	0	0	287	0	0
Female	24	0	0	22	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 2025-26					FY 2024-25				
	Total (A)	On Health & Safety Measures		No Skill Upgradation		Total (D)	On Health & Safety Measures		No Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	367	367	100	254	69.21	287	287	100	287	100
Female	24	24	100	16	66.67	22	22	100	22	100
Total	391	391	100	270	69.05	309	309	100	309	100
Workers										
Male	783	783	100	99	12.64	737	737	100	737	100
Female	0	0	0	0	0	0	0	0	0	0
Total	783	783	100	99	12.64	737	737	100	737	100

9. Details of Performance and Career Development Reviews of Employees and Workers:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	367	333	90.73	287	287	100
Female	24	22	91.67	22	22	100
Total	391	355	90.80	309	309	100
Workers						
Male	783	783	100	737	737	100
Female	0	0	0	0	0	0
Total	783	783	100	737	737	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 such system?

Yes. The Anup Engineering Limited has implemented an Occupational Health and Safety Management System in compliance with ISO 45001:2018 standards across all its facilities. This system is designed to proactively manage workplace risks and ensure a safe, healthy, and compliant working environment for all employees. Additionally, all Anup facilities are ISO 45001:2018 certified, reflecting the Company’s strong commitment to occupational health and safety. Anup has also adopted a formal Occupational Health and Safety (OHS) Policy, which provide structured medical support and preventive care at the workplace.

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

The Company identifies and manages workplace hazards through its Integrated Management System (IMS), aligned with ISO 45001:2018. For routine operations, Hazard Identification and Risk Assessment (HIRA) is conducted across all work areas to identify potential risks and ensure appropriate controls are in place. For non-routine activities, a formal Permit to Work (PTW) system ensures that hazards are assessed and necessary precautions are confirmed before work begins.

Any incidents or near-misses are investigated through a structured process to identify root causes and prevent recurrence, with learnings incorporated back into the HIRA framework. This is further supported by On-Site Emergency Plans and documented procedures for operational control, performance monitoring, and stakeholder communication, together forming a system of continuous improvement in workplace safety.

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

Yes. The Company provides workers with accessible mechanisms to report work-related hazards and, where necessary, remove themselves from situations that pose an immediate risk to their safety. This is facilitated through a Unified Reporting Tool for formal hazard reporting and a Suggestion Box system that allows workers to raise safety concerns freely, including anonymously. These channels ensure that hazard reporting is encouraged, acted upon promptly, and free from any fear of reprisal.

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 2025-26	FY 2024-25
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	13	6
No. of fatalities	Employees	0	0
	Workers	0	1
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 Workplace

The Company has established a documented procedure with the aim of ensuring safe working conditions, incorporating the latest industry knowledge and specific hazards.

This procedure is crafted to enhance the well-being of employees across all operational areas and job roles while minimising the likelihood of risks, accidents, or hazards to the safety of the establishment, employees and surrounding community.

- i. Anup has assembled dedicated team of qualified safety officers at each individual manufacturing unit, tasked with implementing, monitoring, and improving workplace health and safety conditions.
- ii. The health and safety committee has been formed with equal representation of workers, with the primary goal of overseeing and ensuring optimal safety standards are maintained across all operational sites.
- iii. Routine internal audits are conducted to evaluate health and safety performance. The finding from these assessments undergoes through review, and root-cause analysis is conducted to idEntity underlying causes. Corrective actions are then implemented based on the root cause analysis report.
- iv. Ergonomic assessments are conducted annually. All our manufacturing facilities are certified for ISO 45001:2018.

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

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

14. Assessments for the year:

	% 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 and safety practices and working conditions.

There were no significant risk or concern arising from assessment 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 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 oversees 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:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	13	6	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:

	% of value chain (by value of business done with such partners) that were assessed
Health and Safety practices	Our employees conduct visits of the suppliers from time to time. However, we have not conducted any assessment directly
Working Conditions	

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 Business 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 relationship. 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 utilise them to align our strategies with stakeholders’ 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 & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement Community Meeting, 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	Public disclosures like annual reports, quarterly financial performances on websites, newspapers and published accounts. In-depth discussions during analyst meets & investor presentations.	Quarterly	Financial performance and business updates.
Customers	No	Written and Verbal Communication	As and when required	To promote and expand our business by educating 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 customer’s satisfaction with our brand.
Employees	No	Internal training programmes, structured interactive appraisal process, reward & recognition programmes	Ongoing	Improving efficiency and productivity by providing regular training programmes and increasing awareness of all aspects of the business, including Codes and Values.
Suppliers and Partners	No	Written & Verbal Communication	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	No	Verbal Communication	As and when required	To foster community support and promote community development.

PRINCIPLE 5 Business 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 2025-26			FY 2024-25		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	391	391	100	309	309	100
Other than permanent	0	0	0	0	0	0
Total Employees	391	391	100	309	309	100
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	783	400	51.09	737	0	0
Total Workers	783	400	51.09	737	0	0

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	367	0	0	367	100	287	0	0	287	100
Female	24	0	0	24	100	22	0	0	22	100
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	783	0	0	783	100	737	0	0	737	100
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

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	7	9,40,000	1	9,00,000
Key Managerial Personnel*	3	77,77,283	0	-
Employees other than BoD and KMP	364	6,15,779	24	4,14,104
Workers	783	2,87,820	0	-

*includes one BOD who is Managing Director & CEO

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

	FY 2025-26	FY 2024-25
Gross wage paid to females as % of total wages	3.35	2.51

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.

Grievances related to human rights impacts or issues at TAEL are addressed via the Whistle Blower Committee and/or the Internal Grievance Redressal Body depending upon the nature of the matter. Any such grievance can be posted through Ethics Helpline portal - (<https://www.arvind.ethicshelpline.in/portal/en/home>)

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

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

Nil

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

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

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 Policy):

- a. Ensure that the complainant is not victimised for doing so, and is adequately protected against and such incident.
- b. Treat victimisation as a serious matter including 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/secretcy 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 2025-26

	% of your plants and offices that were assessed (by Entity or statutory authorities or third parties)
Child Labor	100 % of our plants and office is assessed internally for any issues related to the parameters.
Forced/Involuntary Labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Other – please Specify	

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

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

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 Pprotect and Restore the Environment.

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From Renewable Sources		
Total Electricity Consumption (A)	6.58 TJ	5.23 TJ
Total Fuel Consumption (B)	0 TJ	0 TJ
Energy Consumption through Other Sources (C)	0 TJ	0 TJ
Total Energy Consumed from Renewable Sources (A + B + C)	6.58 TJ	5.23 TJ
From Non-Renewable Sources		
Total Electricity Consumption (D)	16.13 TJ	13.40 TJ
Total Fuel Consumption (E)	24.34 TJ	15.81 TJ
Energy Consumption through Other Sources (F)	0 TJ	0 TJ
Total Energy Consumed from Non-Renewable Energy (D + E + F)	40.47 TJ	29.21 TJ
Total Energy Consumed (A + B + C + D + E + F)	47.05 TJ	34.44 TJ
Energy Intensity Per Rupee of Turnover (Total Energy Consumed/Revenue from Operations)	5.96 × 10 ⁻⁹ TJ/₹	4.86 × 10 ⁻⁹ TJ/₹
Energy Intensity Per Rupee of Turnover (Total Energy Consumed/Revenue from Operations Adjusted for PPP)	2.94 × 10 ⁻¹⁰ TJ/₹ adjusted for PPP	2.40 × 10 ⁻¹⁰ TJ/₹ adjusted for PPP
Energy Intensity in Terms of Physical Output	0.0035 TJ/MT	0.0030 TJ/MT

*Purchasing Power Parity (PPP) conversion factor for GPU (LCU per International Dollar) for India in 2024 is 20.421 LCU per International Dollar, available at <https://data.worldbank.org/indicator/PA.NUS.PPP>.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of external agency. No independent assessment/evaluation/assurance has been carried out by an external agency for FY 2025-26.

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 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
i. Surface water	0	0
ii. Ground water	23,427 KL	23,686 KL
iii. Third party water	7 KL	0
iv. Seawater/desalinated water	0	0
v Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	23,434 KL	23,686 KL
Total volume of water consumption (in kilolitres)	6,910.9 KL	7,351.7 KL
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	8.75 × 10 ⁻⁷ KL/₹	1.04 × 10 ⁻⁶ KL/₹
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumed/Revenue from operations adjusted for PPP)	4.32 × 10 ⁻⁸ KL/₹ adjusted for PPP	5.13 × 10 ⁻⁸ KL/₹ adjusted for PPP
Water intensity in terms of physical output	0.51 KL/MT	0.64 KL/MT

*Purchasing Power Parity (PPP) conversion factor for GPU (LCU per International Dollar) for India in 2024 is 20.421 LCU per International Dollar, available at <https://data.worldbank.org/indicator/PA.NUS.PPP>.

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 for FY 2025-26.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface Water		
No treatment	0	0
With treatment – please Specify “level“ of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please Specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please Specify level of treatment	0	0
(iv) Sent to third-parties		
No treatment	0	0
With treatment – Secondary treatment followed by RO	8,198.9 KL	7,651.8 KL
(v) Other		
No treatment	0	0
With treatment – Secondary treatment followed by RO - Gardening	8,324.2 KL	8,682.5 KL
Total water discharged (in kilolitres)	16,523.1 KL	16,334.3 KL

* Purchasing Power Parity (PPP) conversion factor for GPU (LCU per International Dollar) for India in 2024 is 20.421 LCU per International Dollar, available at <https://data.worldbank.org/indicator/PA.NUS.PPP>.

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 for FY 2025-26.

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

Yes. Zero Liquid Discharge (ZLD) mechanisms have been implemented across all facilities. While water is not a core input in Anup’s primary operations, the Company continuously monitors water consumption and has deployed advanced water and wastewater treatment systems to minimise dependence on freshwater sources. Industrial wastewater is treated through in-house Effluent Treatment Plants comprising primary, secondary, and tertiary treatment processes, with treated water reused within operations and residual rejects evaporated using electric evaporators to achieve ZLD. Domestic wastewater is treated through in-house Sewage Treatment Plants with primary and secondary treatment followed by reverse osmosis; the treated effluent is reused for gardening and flushing and partially supplied to third parties for reuse in their processes, while RO rejects are routed to the Effluent Treatment Plant, ensuring complete compliance with Zero Liquid Discharge objectives.

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

Parameter	Please Specify Unit	FY 2025-26	FY 2024-25
NO _x	Kg	637	176.66
SO _x	Kg	648	125.88
Particulate Matter (PM)	Kg	108	41.74
Persistent Organic Pollutants (POP)	NA	0	0
Volatile Organic Compounds (VOC)	NA	0	0
Hazardous Air Pollutions (HAP)	NA	0	0
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 for FY 2025-26.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 Emissions	Metric tonnes of CO _{2eq}	1,581.70	1,587
Total Scope 2 Emissions	Metric tonnes of CO _{2eq}	3,981.28	6,244
Total Scope 1 and Scope 2 Emission	Metric tonnes of CO _{2eq}	5,562.98	7,831
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	Metric tonnes of CO _{2eq} /₹	7.05 × 10 ⁻⁷	1.1 × 10 ⁻⁶
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Metric tonnes of CO _{2eq} /₹ adjusted for PPP	3.48 × 10 ⁻⁸	5.46 × 10 ⁻⁸
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO _{2eq} /MT	0.41	0.68

* Purchasing Power Parity (PPP) conversion factor for GPU (LCU per International Dollar) for India in 2024 is 20.421 LCU per International Dollar, available at <https://data.worldbank.org/indicator/PA.NUS.PPP>.
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of external agency. No independent assessment/evaluation/assurance has been carried out by an external agency for FY 2025-26.

8. **Does the Entity have any project related to reducing Greenhouse Gas emission? If yes, then provide details.**

Yes. The Company has implemented initiatives to reduce greenhouse gas emissions across its operations. Anup is progressively transitioning its electricity consumption towards renewable energy sources, including rooftop solar installations and captive wind power, to reduce dependence on grid-based, non-renewable electricity. In parallel, the Company is optimising its operational energy mix by shifting to lower-carbon fuels, thereby reducing the carbon intensity of its operations and supporting its long-term climate mitigation objectives.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste Generated (in metric tonnes)		
Plastic Waste (A)	9.94 MT	14.91 MT
E-Waste (B)	0 MT	0 MT
Bio – Medical Waste (C)	0 MT	0 MT
Construction and Demolition Waste (D)	0 MT	0 MT
Battery Waste (E)	0 MT	0 MT
Radioactive Waste (F)	2.32 MT	0.7 MT
Other Hazardous Waste. Please Specify , if any (G)		
ETP Sludge	0.055 MT	0.135 MT
Discarded Containers	7.11 MT	2.97 MT
Used Oil	1 MT	0.5 MT
Other Non-Hazardous Waste generated. Please Specify, if any. (H)		
Metal Scrap	1,482.3 MT	1,455.444 MT
Wooden Scrap	256.94 MT	307.63 MT
Paper Waste	2.72 MT	4.6 MT
Total (A + B + C + D + E + F + G + H)	1,762.38 MT	1,786.89 MT
Waste intensity per rupee of turnover (MT/₹)	2.23 × 10 ⁻⁷	2.52 × 10 ⁻⁷
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (MT/₹ adjusted for PPP)	1.10 × 10 ⁻⁸	1.25 × 10 ⁻⁸
Waste intensity in terms of physical output	0.13 MT/MT	0.15 MT/MT

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

Category of waste		
i. Recycled	1,762.325 MT	1,786.754 MT
ii. Re-used	0	0
iii. Other recovery operation	0	0
Total	1,762.325 MT	1,786.754 MT

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

Category of waste		
i. Incineration	0	0
ii. Landfilling	0.055 MT	0.135 MT
iii. Other disposal operation	0	0
Total	0.055 MT	0.135 MT

*Purchasing Power Parity (PPP) conversion factor for GPU (LCU per International Dollar) for India in 2024 is 20.421 LCU per International Dollar, available at <https://data.worldbank.org/indicator/PA.NUS.PPP>.

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 for FY 2025-26.

10. **Briefly describe the waste management practices adopted in your establishment. 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.**

We have devised an internal process that focuses on classification of waste followed by segregation and storage in separated area. After storage, the waste is collected and responsibly disposed in accordance with the regulatory norms defined by the State Pollution Control Board (SPCB)/Central Pollution Control Board (“CPCB”).

11. **If the Entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, costal 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, due to this, it is not applicable.

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

During the reporting period, none of the projects required Environment Impact Assessment to be undertaken in compliance with Environmental Impact Assessments (EIA) Notification 2006.

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):

- a. The Anup Engineering Limited, Odhav
- i. Name of the area: Ahmedabad City
- ii. Nature of operations: Fabrication of metal products
- iii. Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
Water Withdrawal by Source (in kilolitres)		
i. Surface Water	0	0
ii. Groundwater	13,610 KL	13,183 KL
iii. Third Party Water	0	0
iv. Seawater/Desalinated Water	0	0
v. Others	0	0
Total Volume of Water Withdrawal (in kilolitres)	13,610 KL	13,183 KL
Total Volume of Water Consumption (in kilolitres)	3,897.9 KL	2,902.7 KL
Water Intensity Per Rupee of Turnover (Water consumed/turnover)	0.2883 KL/MT	0.2524 KL/MT
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 – Secondary treatment followed by RO	8,198.9 KL	7,651.8 KL
(v) Other – Gardening		
No treatment	0	0
With treatment – Secondary treatment followed by RO	1,513.2 KL	2,628.5 KL
Total water discharged (in kilolitres)	9,712.1 KL	10,280.3 KL

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 for FY 2025-26.

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

Parameter	Please Specify Unit	FY 2025-26	FY 2024-25
Total Scope 3 Emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO _{2eq}	Not known	Not known
Total Scope 3 Emissions per Rupee of Turnover	Metric tonnes of CO _{2eq} per ₹ 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 for FY 2025-26.

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

We have no operations or offices in or around ecologically sensitive areas, due to this, it is not applicable.

4. If the Entity has undertaken any specific initiative 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 initiative, 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.

8. How many Green Credits have been generated or procured:

- a. By the listed Entity:
The Company has not generated or procured any green credits.
- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners:
Not Known

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 5 industries chambers/associations, where we often take part in various dialogues across numerous channels of engagement.

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.

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (States/National)
1.	Gujarat Chamber of Commerce and Industry	State
2.	Export Inspection Agency Ahmedabad	State
3.	Director General of Foreign Tarde	National
4.	Process Plant and Machinery Association of India	National
5.	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

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
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No such project requiring SIA has been undertaken in the current or previous year.

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 FY (in ₹)
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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:

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	30.37	28.49
Directly from within India	72.55	77.90

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 2025-26	FY 2024-25
Rural	14.64	13.32
Semi-Urban	0	0
Urban	85.36	86.68
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).

Details of negative social impact identified	Corrective action taken
No Negative Social Impact Identified	

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 are in localities close to our operation 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?

None.

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

0%

4. Details of the benefits derived and shared form 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
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1.	Not Applicable	No	No	Not Applicable
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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.

Name of Authority	Brief of the Case	Corrective action taken
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None	Not Applicable
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6. Details of beneficiaries of CSR Projects:

For details refer to Annexure-B to Director’s Report 2025-26 (CSR Report).

PRINCIPLE 9 Businesses should Engage with and Provide Value to their Consumers in a Responsible Manner

Essential Indicators

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

Anup has established structured mechanisms to address consumer complaints and feedback. Complaints may be submitted through Ethics Helpline Portal which are addressed in accordance with the Whistle Blower Policy, ensuring confidentiality and timely resolution. Additionally, complaints escalated through consumer courts are managed in strict compliance with applicable regulatory norms and legal frameworks.

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

	As a percentage of total turnover
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Environmental and social parameters relevant to the product	
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Safe and responsible usage	We have not calculated this information
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Recycling and/or safe disposal	
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3. Number of consumer complaints in respect of the following:

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
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
Others	Nil	Nil	NA	Nil	Nil	NA

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

	Number	Reasons for recall
Voluntary Recalls	0	0
Forced Recalls	0	0

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, the 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 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 incidents of data breach have taken place during the reporting period.

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

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

Information about our products is accessible on our own brand website. The web link to our brand website <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 required. We are manufacturer of customised heavy engineering equipment as per consumers requirement.

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

Yes, maintains comprehensive consumer contact information, including email addresses and phone numbers, within its Enterprise Resource Planning (ERP) system. In the event of any risk of disruption or discontinuation of essential services, this information is utilised to proactively communicate and notify the relevant consumers in a timely manner.

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 laws. 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.