



27th August, 2026

Ref. No.: 102339/S/O/L-1/2026-27

The Manager,
Listing / Market Operation,
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra – Kurla Complex,
Bandra (E),
Mumbai – 400 051

The Manager,
Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

NSE Code – ASAHIINDIA

BSE Code – 515030

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

Dear Sir / Madam,

Pursuant to Regulation 34 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report (BRSR) for Financial Year 2025-26 along with Independent Reasonable Assurance Report on the BRSR Core Indicators provided by an Independent Assurance provider.

The BRSR forms part of the Integrated Annual Report of the Company for Financial Year 2025-26.

You are requested to kindly take the same on record.

Thanking you,

Yours truly,
For Asahi India Glass Limited,

Gopal Ganatra
Executive Director
General Counsel & Company Secretary
Membership No. F7090

**GOPAL
GANATRA**

Digitally signed by
GOPAL GANATRA
Date: 2026.08.27
23:49:42 +05'30'

Encl: As above.

Asahi India Glass Ltd.

Corporate Office: Unit No. 301-308,
1101-1104, 3rd and 11th Floor, Tower-D,
Global Business Park, M. G. Road,
Gurugram-122002 Haryana (India)
Tel.: +91 124 4062212-19
Fax: +91 124 4062244, 4062288
website: www.aisglass.com
Corporate Identity Number: L261020L1984PLC019542

Registered Office: A-2/10, 1st Floor
WHS DDA Marble Market, Kirti Nagar,
New Delhi - 110015 (India)
Tel.: +91-11-49454900

Business Responsibility & Sustainability Report

SECTION A:

GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L26102DL1984PLC019542
2	Name of the Listed Entity	Asahi India Glass Limited
3	Year of incorporation	1984
4	Registered office address	A-2/10, 1 st Floor, WHS DDA Marble Market, Kirti Nagar, New Delhi – 110015
5	Corporate address	3 rd Floor, Tower - D, Global Business Park, Mehrauli-Gurgaon Road, Gurgaon - 122002, Haryana
6	E-mail	investorrelations@aisglass.com
7	Telephone	0124-4062212
8	Website	www.aisglass.com
9	Financial year for which reporting is being done	FY 2025-26 (1 st April, 2025 - 31 st March, 2026)
10	Name of the Stock Exchange(s) where shares are listed	i. BSE Limited ii. National Stock Exchange of India Limited
11	Paid-up Capital (₹ in Lakhs)	₹ 25,49,27,192
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. Gopal Ganatra, Sr. Executive Director - GRC General Counsel, CHRO & Company Secretary Telephone: 0124-4062212 E-mail: sustainability@aisglass.com
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	Bureau Veritas (India) Pvt. Ltd.
15	Type of assurance obtained	Reasonable

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 and Processing of Glass	Manufacturing: Clear, Tinted, Reflective, Mirror, Back painted and Frosted Glass. Processing: Laminated, Toughened and White Goods Glass.	100

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.	Toughened Glass, Laminated Glass and Float Glass	23101	100

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	14	6	21
International	0	0	0

ASN-Nashik has been commissioned in FY 2025-26

** Number of offices including corporate office (Gurgaon) and 5 satellite offices (Delhi, Navi Mumbai, Kolkata, Bangalore and Noida) as on 31st March 2026

19. Markets served by the entity:

(a) Number of locations

Locations	Numbers
National (No. of States)	Pan India (28 States and 8 Union Territories)
International (No. of Countries)	More than 7 countries across the globe

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

0.36%

(c) A brief on types of customers

Asahi India Glass Limited (AIS) operates across three business segments: (a) Automotive Glass, (b) Building and Construction (Architectural) Glass, and (c) Consumer Glass.

In the Automotive Glass segment, AIS supplies glass solutions across a wide range of vehicle categories, including passenger vehicles, commercial vehicles, buses, trucks, railways, metro systems, tractors, three-wheelers, and off-highway vehicles. The Company serves both OEMs and the replacement market through a portfolio that includes laminated windshields, tempered sidelites and backlites, sunroofs, encapsulated glass and value-added glazing solutions. AIS also supplies specialised glass for white goods applications, such as refrigerator shelves and doors, washing machine lids, and several other household appliances. The Company held a market share of approx 80% in the Indian passenger vehicle glass segment.

In the Building and Construction (Architectural) Glass segment, AIS manufactures and processes a broad portfolio of float glass, energy-efficient coated glass, reflective glass, mirrors, lacquered and frosted glass, insulated glazing units, security and acoustic glass, fire-resistant glass, and other value-added architectural solutions. These products serve residential, commercial, and infrastructure projects, supporting daylight optimisation, thermal comfort, energy efficiency, and modern architectural design. The Company held a market share of approx 12% in the domestic architectural glass segment.

Through its Consumer Glass segment, AIS serves retail customers directly through brands such as AIS Windows, AIS Glasxperts, and AIS Windshield Experts. The segment offers end-to-end glass and fenestration solutions, including uPVC and aluminium windows, doors, interior glass applications, automotive glass repair and replacement services, and customised glass solutions for homes and commercial spaces. AIS supports customers through a nationwide network of dealerships, service centres, and experience centres, enabling direct access to its products and services.

IV. Employees

20. Details as at the end of Financial Year [Current FY Year]

(a) Employees and workers (including differently abled):

Employees (including differently abled)

S. NO.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)
1.	Permanent Employees	2,358	2,253	95.55	105	4.50
2.	Other than Permanent Employees	31	31	100.00	0.00	0.00
3.	Total Employees (1+2)	2,389	2,284	95.60	105	4.45

Workers (including differently abled)

S. NO.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)
4.	Permanent Workers	629	629	100.00	0.00	0.00
5.	Other than Permanent Workers	5,106	4,734	92.71	372	7.29
6.	Total Workers (4+5)	5,735	5,363	93.51	372	7.29

(b) Differently abled Employees and workers:

Differently Abled Employees

S. NO.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)
1.	Permanent Employees	0.00	0.00	0.00	0.00	0.00
2.	Other than Permanent Employees	0.00	0.00	0.00	0.00	0.00
3.	Total Employees (1+2)	0.00	0.00	0.00	0.00	0.00

Differently Abled Workers

S. NO.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)
4.	Permanent Workers	2	2	100.00	0.00	0.00
5.	Other than Permanent Workers	1	1	100.00	0.00	0.00
6.	Total Workers (4+5)	3	3	100.00	0.00	0.00

Note: Differently abled types include Hearing, Visual, Locomotor, Orthopaedic and Others.

21. Participation/Inclusion/Representation of women –

	Total (A)	Number of Female (B)	Percentage (B/A)
Board of Directors	10	3	33
Key Management Personnel	2	0	0

* One of the KMP is the member of Board, therefore he is considered as a part of Board of Director.

22. Turnover rate for permanent employees (Disclose trends for the past 3 years) –

Particulars	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees (%)	19	34	20	18	22	19	18	29	19
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

S. NO.	Name of the holding/ subsidiary/ associate company/ joint venture	Indicate whether holding/ subsidiary/ associate company/ joint venture	% of shares held by listed entity	Does the entity indicated at Column A, participate in the Business Responsibility initiatives of the entity (Yes/ No)
1	AIS Consumer Glass Solutions Limited (Formerly known as AIS Glass Solutions Limited)*	Subsidiary	98.50	No
2	Integrated Glass Materials Limited	Wholly Owned Subsidiary	100.00	No
3	Shield Autoglass Limited	Subsidiary	99.99	No
4	Fourvolt Solar Private Limited	Associate	33.39	No

* AIS Glass Solutions Limited renamed to AIS Consumer Glass Solutions Limited w.e.f. 19th November, 2025

* GX Glass Sales and Services Limited merged with AIS Consumer Glass Solutions Limited w.e.f. 1st July, 2025

* AIS Adhesives Limited merged with AIS Consumer Glass Solutions Limited w.e.f. 1st July, 2025

* AIS Distribution Services Limited merged with AIS Consumer Glass Solutions Limited w.e.f. 1st July, 2025

** Under Par Sports Technologies Private Limited ceased to be an Associate w.e.f. 30th March, 2026

24. CSR Details

S. NO	Particulars	Details
1	Whether CSR is applicable as per Section 135 of Companies Act, 2013 (Yes/No)	Yes
2	Turnover (in Lakh ₹)*	4,66,846
3	Net worth (in Lakh ₹)	4,02,433

* Revenue from operations

VI. 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	Grievance Redressal Mechanism in place (Y/N) (Provide web-link of policy)	Current Financial Year 2025-26			Previous Financial Year 2024-25		
		Number of complaints filed	Number of complaints pending at close of year	Remarks	Number of complaints filed	Number of complaints pending at close of year	Remarks
Communities	Yes* The Company, in collaboration with its implementing partners, actively engages with communities in villages surrounding its manufacturing facilities through regular interaction sessions aimed at gathering feedback and addressing grievances raised by local communities.	0	0	Not applicable	0	0	Not applicable

VI. 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	Grievance Redressal Mechanism in place (Y/N) (Provide web-link of policy)	Current Financial Year 2025-26			Previous Financial Year 2024-25		
		Number of complaints filed	Number of complaints pending at close of year	Remarks	Number of complaints filed	Number of complaints pending at close of year	Remarks
Investors and Shareholders	Yes. The Company's Investor Relations Department manages shareholder and investor communications and has established mechanisms for timely grievance redressal. Investors can submit complaints through a dedicated email address, investorrelations@aisglass.com . The Company Secretary oversees the grievance resolution process, monitors compliance with service standards, and provides periodic updates to the Stakeholders' Relationship Committee of the Board. The Investor Relations team addresses complaints within five working days or within applicable regulatory timelines. The Company also reports investor complaints quarterly to the stock exchanges where its shares are listed.	46	1	All complaints were closed within timelines defined. The complaint pending as on 31 st March, 2026 was received on 30 th March, 2026 which was resolved in the subsequent quarter within timeline.	45	0	All complaints closed within timeline defined

Stakeholder Group	Grievance Redressal Mechanism in place [Y/N] (Provide web-link of policy)	Current Financial Year 2025-26			Previous Financial Year 2024-25		
		Number of complaints filed	Number of complaints pending at close of year	Remarks	Number of complaints filed	Number of complaints pending at close of year	Remarks
Employees and Workers	Yes* Employees and workers can raise concerns through the Company's Whistleblower mechanism via email, the online portal, or other written channels. Site-level committees, including the Safety, Canteen, Transport, and Employee Welfare Committees, support grievance registration and resolution. The Company also maintains suggestion boxes# across its facilities to encourage employees and workers to provide feedback, recommendations, and workplace-related concerns.	0	0	Not applicable	0	0	Not applicable
Customers	Yes* Customers can raise grievances through multiple channels, including email, courier, quality complaint portals, and direct interaction with local sales representatives. The Company also provides a customer portal, accessible through mobile applications, to facilitate complaint registration and resolution. These mechanisms enable timely handling of customer concerns and support continuous improvement in service delivery.	54	0	All complaints closed within timeline defined	87	0	All complaints closed within timeline defined

*Dedicated emails: complaintscommittee@aisglass.com and sustainability@aisglass.com

Stakeholder Group	Grievance Redressal Mechanism in place (Y/N) (Provide web-link of policy)	Current Financial Year 2025-26			Previous Financial Year 2024-25		
		Number of complaints filed	Number of complaints pending at close of year	Remarks	Number of complaints filed	Number of complaints pending at close of year	Remarks
Value Chain partners	Yes* Value chain partners can raise concerns through email, direct communication, and face-to-face meetings. The Company maintains an escalation framework to address grievances, ethical concerns, and instances of misconduct in accordance with the AIS Code of Conduct, ensuring timely review and resolution of issues.	0	0	Not applicable	0	0	Not applicable
Implementing Partners (NGOs)	Yes* Implementing partners (NGOs) maintain regular communication with the Company's CSR representatives. They can raise concerns or grievances through direct channels, including email and telephone interactions, enabling timely resolution and continuous coordination on programme implementation.	0	0	Not applicable	0	0	Not applicable

The Company maintains dedicated email channels, complaintscommittee@aisglass.com and sustainability@aisglass.com, to provide stakeholders with accessible avenues for raising concerns, sharing feedback, and submitting suggestions or recommendations. This approach supports transparent communication and enables the Company to identify, assess, and address stakeholder concerns in a timely manner.

Note: * Some of the policies guiding the Company's conduct with all its stakeholders, including grievance mechanisms are placed on the Company's website. The link is: <https://www.aisglass.com/for-investors/for-investors-policies/>. In addition, there are internal policies placed on the intranet platform of the Company.

More than 95% are customer complaints related to non-automotive business.

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

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
1.	Energy Management (Climate Change, GHG Emissions and Air Pollution)	Risk and Opportunity	To pinpoint intervention areas and explore opportunities for reducing air pollution, lowering greenhouse gas emissions, and enhancing energy efficiency within business operations and throughout the value chain.	We will continue to work to reduce reliance on purchased energy by transitioning to renewable energy installations. Additionally, to curb GHG emissions from transportation, Delhi NCR-based suppliers are planning to adopt green fuels in alignment with the Government of India's directives and in response to customer expectations for cleaner fuel and lower emissions.
2.	Waste Management	Risk and Opportunity	Waste management is a key aspect of our industry, and we hold the primary responsibility to handle both hazardous and non-hazardous waste in a sustainable manner. Our focus is on maximizing the recycling and reuse of waste generated from our operations wherever possible.	At AIS, we consistently monitor the volume of waste generated at our manufacturing facilities and adjust our strategies accordingly to minimize waste. As a glass manufacturer, cullet forms the majority of our waste. However, we take meticulous measures and strictly follow safety protocols to avoid unnecessary glass breakage. Regular training is provided to employees on the importance of waste reduction. Cross-functional teams, including shop-floor workers, are equipped with problem-solving techniques to foster greater engagement and reduce waste through Kaizen and other continuous improvement initiatives.
3.	Water Management	Risk and Opportunity	Recognising the importance of water conservation, we are committed to responsibly managing both the usage and treatment of water across our operations.	A few of our manufacturing facilities are equipped with Zero Liquid Discharge (ZLD) systems, which support enhanced wastewater treatment, recovery and reuse. ETPs and STPs are installed across our manufacturing facilities to ensure effective treatment of industrial and domestic wastewater. Treated water is reused wherever feasible, helping reduce freshwater consumption and improve water-use efficiency. We continue to explore innovative solutions to further increase water recycling and reuse across our operations.

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
4.	Occupational Health and Safety (OHS)	Risk and Opportunity	Ensuring a safe working environment for our employees and workers is one of our highest priorities. Safeguarding their well-being and adhering to all legal regulations is essential to the Company's long-term success.	The Company conducts both internal and external audits in line with ISO 45001:2018 to ensure effective implementation of Occupational Health and Safety (OHS) Management Systems across its operations. Its Process Safety Management System supports the adoption of industry best safety practices and helps identify workplace hazards using tools such as design checklists, HAZOP (Hazard and Operability Analysis), HIRA (Hazard Identification and Risk Assessment), and other consequence modeling techniques.
5.	Human Rights	Risk and Opportunity	Upholding equal opportunities for all employees in recognition, advancement, and career development - irrespective of their background or beliefs - and maintaining a zero-tolerance stance on discrimination or harassment is essential for the Company's sustainable growth. Any breach of human rights may result in regulatory, legal, or legislative consequences.	The Company has established human-rights policies, procedures, and a Code of Conduct that are regularly reviewed and updated through formal assessments. A dedicated Steering Committee handles all human-rights complaints with the utmost priority and integrity. In addition, employees and workers receive ongoing training to ensure they understand their fundamental rights and the Company's related policies.
6.	Business Ethics and Transparency	Risk and Opportunity	Sustaining the highest standards of transparency and ethics is essential for achieving excellence in corporate governance and building trust among our stakeholders.	The Company has established Code of Conduct and other governance policies for employees, workforce, senior management, and the Board of Directors to foster a culture of compliance and transparent governance. Additionally, we are committed to promote ethical behavior by regularly conducting training and awareness sessions for both employees and the extended workforce, periodically to reinforce ethical business conduct behavior.

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.

The National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVGs) released by the Ministry of Corporate Affairs has adopted nine areas of Business Responsibility. These briefly are as follows:

P1 Business should conduct and govern themselves with Ethics, Transparency and Accountability.

P2 Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle.

P3 Businesses should promote the wellbeing of all employees.

P4 Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalised.

P5 Businesses should respect and promote human rights.

P6 Businesses should respect, protect and make efforts to restore the environment.

P7 Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

P8 Businesses should promote inclusive growth and equitable development.

P9 Businesses should engage with and provide value to their customers and consumers in a responsible manner.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
Disclosure Questions	Ethics and Transparency	Sustainable Business	Employee Well-being	Stakeholder Relationship	Human Rights	Environment Stewardship	Public Advocacy	Community Development	Customer Relations
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	Internal policies are available for employees only. For other policies, refer to www.aisglass.com								
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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
Disclosure Questions	Ethics and Transparency	Sustainable Business	Employee Well-being	Stakeholder Relationship	Human Rights	Environment Stewardship	Public Advocacy	Community Development	Customer Relations
4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 (Quality Management Systems) ISO 14001: 2015 (Environmental Management Systems) ISO 45001: 2018 (Occupational Health and Safety Management Systems) ISO 50001: 2018 (Energy Management) ISO 27001: 2013 (Information Security Management System) IATF 16949: 2016 (International Automotive Task Force) IS 2553 Part I (2018) IS 2553 Part 2 (2019) SNI mark Indonesia- 8210-2018 25-1-2-3 (Taiwan International Code for Quality) ANSI Z 26.1- 1996 (USA International Code for Quality) CCC mark China (GB-9656) E mark COP From Chez Republic and France (ECE R43) Vietnam COP (QCVN 32:2024/BGTVT) EDICT No.- 34-2023 (Metro Brazil, Quality Code) GS042- 2015 (Gulf International Code for Quality) JIS3211- 3212 (Japan International Code for Quality)								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	AIS Commitment on ESG: 1. Environmental Commitment: A. 70% share of total electricity mixenergy from renewable sources by 2030. B. Aim for Carbon Neutral pathways. C. Achieve more than 70% recycled water use in total water input by 2030 through various water conservation measures and the implementation of Zero Liquid Discharge (ZLD) D. Achieve water neutrality for AIS by 2035. E. Zero Waste to Landfill by 2040. F. 100% of non-hazardous waste to be recycled or reused. G. Increase recycled glass content in float glass production to more than 30% of raw material input by 2030. H. Reduce 10% plastic waste by adopting recyclable materials on year-on-year basis. 2. Social Commitment: A. Human Resource commitments i.e., 70% internal movement and 30% external hiring. B. Achieve a minimum 5% year-on-year increase in female employee count, supported by targeted recruitment, structured onboarding, and retention initiatives across all business unit C. Focus on skill upgradation of talent pool and enhance employee engagement score on Y-o-Y basis. D. Drive digitalization of Human Resource data sets. E. Achieve zero accidents across all manufacturing sites. F. Ensure 100% compliance with all applicable safety regulations, standards, and legal and legal requirements by implementing effective safety management practices, conducting, regular safety audits, and addressing identified gaps in a time-bound manner. G. Uphold Human Rights across all manufacturing sites and value chain activities. Leverage Corporate Social Responsibility (CSR) to improve livelihoods for marginalized and Vulnerable communities								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
Disclosure Questions	Ethics and Transparency	Sustainable Business	Employee Well-being	Stakeholder Relationship	Human Rights	Environment Stewardship	Public Advocacy	Community Development	Customer Relations
	3. Governance Commitment: A. Zero tolerance towards corruption, bribery, and conflict of interest at AIS. B. Protect and uphold principles of human rights, dignity, and workplace ethics always and in all circumstances. C. Drive compliance to data protection and data privacy; ensure strong cyber security controls and measures. D. Deliver a superior customer experience by consistently meeting customer requirements, prompts addressing feedback, and improving Customer Satisfaction. E. Maintain high product quality standards by ensuring compliance with specifications, zero defects, and driving continuous Quality improvement. F. Promote ethical business dealing and public relations with government representatives, industry associations/ chambers, and business partners. G. Uphold good corporate governance with effective board oversight. H. Best in class governance practices								
6.Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.	AIS integrates ESG considerations into its business strategy and operations, with a focus on energy efficiency, renewable energy adoption, emissions management, water stewardship, and waste reduction. AIS has achieved 97% recovery of the non-hazardous waste through recycling, re-using or other recovery operations. Renewable energy penetration has increased by 23 % in 2025-26 from 2024-25 values. The Company also promotes employee well-being, workplace Safety, diversity and inclusion, and community development through targeted social initiatives. These efforts are supported by a governance framework centred on ethical conduct, regulatory compliance, risk management, transparency, and Board oversight.								
Governance, leadership, and oversight									
7. Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure)	AIS remains committed to its ESG objectives and continues to integrate sustainability into its operations. During FY 2025-26, the Company advanced energy efficiency through process optimisation, high-efficiency equipment, renewable energy expansion and fuel-saving initiatives. AIS also strengthened water stewardship through recycling, leak prevention, treatment plant optimisation, monitoring systems and water conservation projects across its facilities. The Company continued to promote circularity by reducing single-use materials, increasing the use of reusable packaging, improving waste segregation and enhancing waste management practices. Alongside these efforts, AIS maintained its focus on reducing its carbon footprint and supporting biodiversity through afforestation initiatives. AIS will continue to invest in people, technology and operational improvements to enhance environmental performance and drive sustainable value creation across its operations and supply chain.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)	At the apex of the governance structure, the Board of Directors, led by the Chairman and Managing Director, provides strategic oversight of the Company and its policies to protect and enhance shareholder value. The Board guides the Company's long-term growth strategy and ensures alignment between business objectives and ESG priorities. The CSR Committee of the Board oversees the implementation of the Company's sustainability policies, strategies, and CSR programmes, and reviews progress on an annual basis. The Presidents of business units and heads of corporate functions are responsible for implementing corporate and sustainability policies within their respective areas and communicating these requirements across the workforce.								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
Disclosure Questions	Ethics and Transparency	Sustainable Business	Employee Well-being	Stakeholder Relationship	Human Rights	Environment Stewardship	Public Advocacy	Community Development	Customer Relations
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If “Yes”, provide details	Yes. The Board of Directors provides overall oversight of sustainability-related matters and ensures that ESG considerations are integrated into the Company’s strategy and operations. The CSR Committee of the Board reviews and oversees the implementation of sustainability policies, strategies, and CSR programmes, monitors progress against sustainability objectives and reviews the Business Responsibility and Sustainability Report (BRSR) before recommending it to the Board for approval. The Company has also established an ESG Committee, supported by an ESG Taskforce, to identify, monitor, and manage ESG risks and opportunities, review ESG performance, and drive implementation of sustainability initiatives across the organisation. The Company maintains dedicated email channels, sustainability@daisglass.com, to provide stakeholders with accessible avenues for raising sustainability related concerns, sharing feedback, and submitting suggestions or recommendations.								

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	The Presidents and Heads of Corporate Functions are tasked with overseeing and assessing compliance with the Company's Sustainability Policies. Additionally, Heads of Corporate Functions must ensure these policies are implemented within their specific areas. Over the past year, the majority of the Company's Sustainability Policies were thoroughly reviewed and revised to align with current Company practices and evolving industry standards. The CSR Committee conducts an annual review of the implementation of these policies.										Quarterly and annually									
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with all the applicable laws of land where we operate. Compliance with statutory requirements is reviewed by the Board/Board Committees/Functional Heads of the Company on a periodic basis.										Quarterly and annually									

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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
Disclosure Questions	Ethics and Transparency	Sustainable Business	Employee Well-being	Stakeholder Relationship	Human Rights	Environment Stewardship	Public Advocacy	Community Development	Customer Relations
	The policies are developed internally and approved by the Top Management of AIS. These policies are periodically reviewed and updated as per regulatory changes, external environmental requirements, and as per stakeholders' feedback.								

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
Disclosure Questions	Ethics and Transparency	Sustainable Business	Employee Well-being	Stakeholder Relationship	Human Rights	Environment Stewardship	Public Advocacy	Community Development	Customer Relations
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 principles (Yes/No)									
The entity does not have the financial or human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any Other Reason (please specify)									

Not applicable

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 programs held	Topics/ Principles covered under training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	Board meeting broadly cover topics related to the company's operations, governance, and strategy decisions. Few impact areas covered during meetings are strategic planning for company's long-term vision & growth opportunities, business performance (financial & non-financial including environmental and social performances) annual budget and plan, investment plans including R & D stakeholder relationships, community development (CSR) programs and plans and compliance and legal matters, which need immediate attention.	100
Key Managerial Personnel			
Employees other than BoD and KMPs	1,012	AIS conducted a range of training and awareness programmes during the year to strengthen leadership capabilities, workplace behaviour, employee well-being, health and safety, and compliance awareness. Key behavioural and professional development programmes covered communication skills, accountability and ownership, attention to detail, delegation and team management, high-performance team development, leadership and performance management, negotiation skills, relationship building, problem-solving and decision-making, result orientation, self-awareness, strategic thinking, initiative and proactiveness, time management, advanced Microsoft Excel, and planning and project management. The Company also organised workshops on musical mindfulness, mental health awareness, cervical cancer awareness, and personal leadership development through the “Brand You” programme. Plant HR teams conducted regular awareness and compliance training on the Code of Conduct, Prevention of Sexual Harassment (POSH), personal protective equipment (PPE) adherence, WASH and hygiene, employee engagement, information technology, employee health and Safety, and workplace ethics. Employees and workers also received training on manual handling, working at heights, fire drills and fire safety, and behaviour-based safety practices to reinforce a safe and responsible workplace culture.	100

Segment	Total number of training and awareness programs held	Topics/ Principles covered under training and its impact	%age of persons in respective category covered by the awareness programmes
Workers	806	AIS conducted training and awareness programmes for workers to strengthen workplace Safety, compliance, health, and responsible work practices. Training topics included the Code of Conduct, health, hygiene and cleanliness, Prevention of Sexual Harassment (POSH), teamwork, PPE adherence, employee health and Safety, and preparedness for extreme weather conditions. Workers also received training on machinery Safety, shop-floor Safety, complaint and grievance mechanisms, workplace ethics, fire Safety and emergency response, near-miss and unsafe-condition reporting, and responsible waste and water management practices. These programmes aimed to enhance Safety awareness, promote compliance, and support a safe and productive work environment.	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):

Particulars	NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of Case	Has an appeal been preferred? (Yes/ No)
Monetary					
Penalty/ Fine	NIL	NA	0	NA	NA
Settlement	NIL	NA	0	NA	NA
Compounding Fee	NIL	NA	0	NA	NA
Non-Monetary					
Imprisonment	NIL	NA	0	NA	NA
Punishment	NIL	NA	0	NA	NA

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 to Asahi India Glass Limited.	

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.

AIS is committed to conducting business with integrity, fairness, and transparency. The Company's Code of Conduct prohibits employees, directors, representatives, agents, and intermediaries from offering, soliciting, or accepting any illegal or improper payments, gifts, or benefits intended to secure an undue business advantage. Specifically, the Code states:

"Our employees and representatives, including agents and intermediaries, shall not directly or indirectly offer or accept any illegal or improper payments or similar benefits intended or perceived to gain undue advantage in business dealings at AIS."

The Code of Conduct is publicly available on the Company's website and applies to Directors and Senior Management personnel. It can be accessed at: https://www.aisglass.com/wp-content/uploads/2020/10/Code_of_Conduct_for_Directors_and_Senior_Management.pdf

During FY 2025-26, AIS reported zero incidents of bribery, corruption, conflicts of interest, insider trading, discrimination, harassment, or privacy-related data breaches, reflecting the Company's commitment to ethical business conduct and strong governance practices.

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Directors	0	0
Key Managerial Personnel (KMPs)	0	0
Employees	0	0
Workers	0	0

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

	Current Financial Year 2025-26		Previous Financial Year 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	No complaints	0	No complaints
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	No complaints	0	No complaints

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.

The Company's Code of Conduct for the Board of Directors and Senior Management clearly lays down guidelines for avoiding and disclosing actual or potential conflicts of interest with the Company. Annually, the Company receives declarations from its Board of Directors and senior management personnel on the entities they are interested in and ensures the requisite approvals as required under the applicable laws are taken prior to entering transactions with each entity.

The policy is available on the Company's website at: https://www.aisglass.com/wp-content/uploads/2020/10/Code_of_Conduct_for_Directors_and_Senior_Management.pdf

AIS upholds strong ethics while conducting business operations and stakeholder engagement, therefore, no cases of corruption nor conflicts of interest were reported during the reporting period.

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

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payable	124	122

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	Current Financial Year 2025-26	Previous Financial Year 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of the total purchases	6	NA
	b. Number of trading houses where purchases are made from	379	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	4	NA
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	72	94
	b. Number of dealers/ distributors to whom sales are made	1020	977
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	34	29

Parameter	Metrics	Current Financial Year 2025-26	Previous Financial Year 2024-25
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	23%	27%
	b. Sales (Sales to related parties/ Total Sales)	28%	31%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	78%	81%
	d. Investments (Investments in related parties/ Total Investments made)	4%	78%

AIS Auto does not sell any distributor, dealer or trading houses. The number represents values from AIS Float and GS operations.

LEADERSHIP INDICATORS

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

Total number of training and awareness programs held	Topics/ Principles covered under training and its impact	%age of persons in respective category covered by the awareness programmes
6	Sessions covering topics such as Sustainability of goods/ services, Environmental best practices, Ethics, transparency and accountability, Health and Safety Human rights including labour practices. BRSR Core disclosures	100

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

Yes. The Company's Code of Conduct for the Board of Directors and Senior Management sets out clear requirements for identifying, avoiding, and disclosing actual or potential conflicts of interest. Directors and senior management personnel are required to act in the best interests of the Company and avoid situations that could impair their independent judgement or create conflicts with the Company's interests.

To support compliance, the Company obtains annual declarations from Board members and senior management regarding their interests in other entities. The Company reviews these disclosures and ensures that all necessary approvals under applicable laws and regulations are obtained before entering into transactions with related entities. During FY 2025-26, the Company reported no instances of conflict of interest involving members of the Board or senior management.

The policy is available on the Company's website at: https://www.aisglass.com/wp-content/uploads/2020/10/Code_of_Conduct_for_Directors_-and_Senior_Management.pdf



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. Details of improvements in environmental and social impacts

Particulars	Current Financial Year 2025-26	Previous Financial Year 2024-25	Details of improvements in environmental and social impacts
R & D	0.21	Not applicable	Process improvement and engineering development initiatives contributing to environmental and social performance: • Mechanical Seal Upgrade in ECW and MCW Circuits: Implemented mechanical seals to eliminate water leakage, reducing water consumption and chemical dosing requirements. • Enhanced Dust Suppression in Cullet Yard: Extended the water sprinkler network across the cullet storage and handling area to improve dust control during material handling operations. • Boiler Flue Gas Emission Control Enhancement: Installed a dust collection system in the boiler flue gas line to capture particulate matter and reduce air emissions. • Cullet Return System Dust Management: Developed and implemented a dust collection system to capture dust generated during cullet crushing and conveying operations. • Batch House Dust Control Improvement: Installed dust collectors at soda ash and dolomite charging stations to minimise particulate emissions during raw material handling. • Resulting Environmental and Social Improvements: Reduced water losses, lower chemical consumption, improved particulate emission control, enhanced workplace air quality, and safer operating conditions for employees.
Capex	9.52	8.5 [#]	Capex investment in environmental processes across all segments/verticals of the Company as well as investment in EV, installment in RECD (emission control device in DG set) and replacement of old compressor with energy efficient compressors during the reporting period.

[#]The FY 2024-25 figure have been restated.

2. A. Does the entity have procedures in place for sustainable sourcing?
Yes

AIS has implemented Sustainable Procurement Policy, and the Company integrates environmental, social, and governance (ESG) considerations into its Supplier Code of Conduct. The Company assesses new suppliers through defined approval frameworks that include compliance, quality, operational, and ESG-related parameters. Supplier evaluations cover statutory compliances, permits and approvals, process controls, quality standards, business capability, and adherence to ethical business practices.

AIS has implemented a Conflict and High-Risk Mineral Policy as part of its responsible sourcing approach. AIS requires relevant suppliers to submit conflict minerals declarations, which support supply chain transparency and due diligence on mineral sourcing risks.

The Company conducts periodic supplier assessments through vendor rating programmes, audit assessments, and planned supplier visits. These processes help monitor supplier performance, support responsible sourcing practices, and encourage alignment with the Company's procurement standards and expectations. Raw material and bought-out part suppliers are assessed at defined intervals based on supplier ranking and risk considerations.

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

During FY 2025-26, the Company reported that 100% of its procurement was undertaken in line with its responsible and sustainable procurement processes.

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.

AIS follows a circular approach to waste management by prioritising the reuse and recycling of materials generated during operations. Glass cullet is recycled and reintroduced into the manufacturing process wherever feasible, reducing the consumption of virgin raw materials and minimising waste generation.

The Company also promotes the reuse of packaging boxes and material as take back and channels recyclable waste to authorised recyclers.

As a process, all waste generated at different plant locations is aggregated at the designated area (scrap yard), inventoried, and disposed of in accordance with State Pollution Control Board (SPCB) Guidelines, as applicable. Hazardous waste is managed and disposed of through authorised agencies in accordance with applicable regulations.

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.

Asahi India Glass Limited (AIS) has been granted Plastic Waste Management registration by the Central Pollution Control Board (CPCB) under the Extended Producer Responsibility (EPR) Guidelines, recognized both as a Brand Owner and an Import. The Company fulfils its collection and recycling obligations through authorised Producer Responsibility Organisations (PROs), recyclers and waste management agencies.

For plastic waste, the Company has partnered with a registered recycler to facilitate collection and environmentally sound recycling, supporting compliance with EPR requirements. AIS also promotes the reuse of packaging materials and source segregation of waste. For other waste streams, AIS recycles glass cullet generated during manufacturing and reuses it within the production process wherever feasible, reducing raw material consumption and supporting circular resource use. These measures form part of the Company's broader waste management strategy focused on waste minimisation, recycling, resource efficiency, and safe disposal.

EPR Target (Metric Tonnes):

Category	Processing	Quantity in MT
Cat 1	Recycling	5
Cat 1	EOL	5
Cat 2	Recycling	338
Cat 2	EOL	789
Cat 3	Recycling	0.3
Cat 3	EOL	0.87

LEADERSHIP INDICATORS

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

NIC Code	Name of product/ service	% of Total Turnover contributed	Boundary for which the Life cycle perspective/ assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If "Yes", provide web-link
23101	Fire Resistant Glass AIS Frosted Glass AIS Ceramic Frit Glass AIS Online Coated Glass AIS Tinted Glass AIS Clear Float Glass AIS Offline Coated Glass AIS Insulated Glass Unit AIS Laminated Glass AIS Heat Treated Glass	100	Cradle-to-Gate	Yes	Environmental Product Declaration (EPD) is available at Environdec portal

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

Name of product/ service	Description of the risk/ concern	Action Taken
The EPD declares key environmental dependencies such as carbon footprint resource consumption, energy use, waste generation etc., and potential Environmental impact. AIS addresses these impacts through resource-efficiency measures, recycling initiatives, including the use of glass cullet, energy and water conservation programmes, and actions to reduce waste and emissions across its operations.		

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

Indicate input material	Recycled or re-used input material to total material	
	Current Financial Year 2025-26	Previous Financial Year 2024-25
Glass	20 to 30	20 to 30

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

	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	1,138	NA	NA	1,140	NA
E-Waste	NA	NA	NA	NA	NA	NA
Hazardous Waste	NA	NA	NA	NA	NA	NA
Battery waste	NA	NA	NA	NA	NA	NA
Other						

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

Indicate Product Category	Reclaimed products and their packaging materials as % total products sold in respective category
Not applicable to Asahi India Glass Limited due to the nature of business operation.	



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 employee

Category	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	2253	2253	100	2253	100	NA	NA	NA	NA	2253	100
Female	105	105	100	105	100	105	100	NA	NA	105	100
Total	2358	2358	100	2358	100	105	100	NA	NA	2358	100
Other than Permanent Employees											
Male	31	31	100	31	100	NA	NA	NA	NA	NA	NA
Female	0	0	100	0	100	NA	NA	NA	NA	NA	NA
Total	31	31	100	31	100	NA	NA	NA	NA	NA	NA

Note- Direct contractual employee are not entitled for group health insurance benefit.

(b). Details of measures for the well-being of Workers:

Category	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	629	629	100	629	100	NA	NA	NA	NA	NA	NA
Female	0	0	100	0	100	NA	NA	NA	NA	NA	NA
Total	629	629	100	629	100	NA	NA	NA	NA	NA	NA
Other than Permanent Workers											
Male	4734	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	372	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	5106	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.83	0.23

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

Benefits	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	No. of employees covered as % of total employees	No. of workers covered as % of total workers	Deducted and Deposited with the authority (Yes/ No/ NA)	No. of employees covered as % of total employees	No. of workers covered as % of total workers	Deducted and Deposited with the authority (Yes/ No/ NA)
PF	99	100	Yes	99	100	Yes
Gratuity*	99	100	Yes	99	100	Yes
ESI	31	0	Yes	32	0	Yes

*The company has an exempt Provident Fund Trust and Gratuity Trust.

^Leave encashment benefits on superannuation is applicable to retiring employees.

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 steps are being taken by the entity in this regard.
If "Not", then whether any steps are being taken by the entity in this regard.

Yes. AIS provides accessible office workplace infrastructure, including ramps, accessible washrooms, lifts, and wheelchairs, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company continues to enhance accessibility across its facilities to support an inclusive and equitable work environment

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

Yes, AIS strongly promotes “equal opportunity to all”, irrespective of gender, caste, creed, religion, disability, sexual orientation, personal characteristic or status and any other discriminatory factor. Company’s “Policy on Equal Opportunity & Diversity, Equity, and Inclusion”, recognizes the value of a diverse workforce. The Policy is committed to provide equal opportunities in employment and fostering an inclusive workplace where all employees are treated with respect, equality, and dignity. In addition, salient features of our Human Rights Policy include non-discrimination, equal opportunities, reasonable accommodations, accessibility, awareness, and sensitization factors, along with grievance redressal mechanism.

5. Return to work and Retention rates of permanent employees and workers that took parental leave for FY 2025-26.

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	NA	NA	NA	NA
Female	100%	100%	67%	100%
Total	NA	NA	67%	100%

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.

Category	Grievance Redressal Mechanism
Permanent Workers	AIS has established a formal grievance redressal mechanism that enables employees and workers to raise concerns and seek resolution through a structured escalation process. Employees and workers may submit grievances through written complaints, the whistleblower mechanism, site-level committees, or other designated channels. These mechanisms support timely, fair, and transparent resolution of workplace concerns.
Other than Permanent Workers	
Permanent Employees	Stage 1: Employees or workers submit their concerns in writing to their immediate supervisor. The line manager, along with an HR representative, reviews the grievance and conducts a discussion with the concerned employee or worker. A written response is provided within five working days. If the matter remains unresolved, it may be escalated to the next level of management. Stage 2: Unresolved grievances are escalated to the HR Manager, who records any additional information and coordinates a formal hearing. The hearing is conducted by the Functional Head or Plant Head together with the Location Head within five working days of escalation. A written decision is communicated within five working days following the hearing. Final Stage: If the employee or worker is not satisfied with the outcome of Stage 2, the grievance may be escalated in writing to the President/Executive Director and the CHRO. Any additional information is documented, and a hearing is conducted within ten working days. Following the hearing, a final written decision is communicated within five working days. In addition to the formal process, AIS encourages early resolution of workplace concerns through informal discussions between employees or workers and their immediate supervisors. The Company also facilitates grievance registration and resolution through site-level committees, including Safety, Canteen, Transport, and Employee Welfare Committees, supported by suggestion boxes and other feedback channels across its facilities.
Other than Permanent Employees	

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

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of Association(s) or Unions (B)	Percentage (%) (B/A)	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of Association(s) or Unions (B)	Percentage (%) (B/A)
Total Permanent Employees	2,358	NA	NA	NA	NA	NA
Male	2,253	NA	NA	NA	NA	NA
Female	105	NA	NA	NA	NA	NA
Total Permanent Workers	629	NA	NA	654	576	88
Male	629	561	89	654	576	88
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

a) Details of training given to employees and workers on "Health and Safety Measures"

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (C/D)
Employees						
Male	2,284	2,284	100	2,070	2,070	100
Female	105	105	100	97	97	100
Total	2,389	2,389	100	2,167	2,167	100
Workers						
Male	5,363	5,363	100	4,695	4,695	100
Female	372	372	100	285	285	100
Total	5,735	5,735	100	4,980	4,980	100

b) Details of training given to employees and workers on "Skill Upgradation"

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (C/D)
Employees						
Male	2,284	2,284	100	2,070	1,795	87
Female	105	105	100	97	93	96
Total	2,389	2,389	100	2,167	1,888	87
Workers						
Male	5,363	4,988	93	4,695	4,263	91
Female	372	320	86	285	238	84
Total	5,735	5,308	93	4,980	3,823	84

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

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (C/D)
Employees						
Male	2,284	1,764	77	2,070	1,810	87
Female	105	73	70	97	89	92
Total	2,389	1,837	77	2,167	1,899	88
Workers	Career development reviews are provided to Workers through a comprehensive programme for "Operators" and "Diploma Engineer Trainees", which involves periodic reviews for process skill enhancement by Departmental Heads. This programme aims to improve the quality of people by improving their technical capability and ensuring the Company's QCDV target is achieved.					
Male						
Female						
Total						

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", then coverage of the system.

Yes. AIS is certified to ISO 45001:2018, the international standard for occupational health and safety management. The Company has implemented a Health and Safety Management System that provides a structured, organisation-wide framework for identifying, assessing, and managing Safety risks and ensuring the effectiveness of Safety controls. The system incorporates policies, procedures, and operational practices aimed at preventing workplace incidents and reducing occupational health and Safety risks.

AIS classifies its Safety management framework into two broad areas: (i) Process Safety and Human Safety, and (ii) Fire, Electrical, and Water Safety. The Company's occupational health and Safety programme includes pre-employment and periodic medical assessments, health and Safety training, Safety studies and audits, a permit-to-work system, contractor Safety management, Safety communication, emergency preparedness, incident investigation, vaccination programmes, and awareness initiatives. The Company records and tracks outcomes from risk assessments, employee suggestions, incident investigations, behaviour-based Safety observations, and audit findings to support corrective actions and continuous improvement across its operations.

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 undertakes periodic internal and external audits to ensure compliance with the Occupational Health and Safety management system within the manufacturing operations. EHS training, audits, and inspections are carried out as per the guidelines of the ISO 45001 standard. The Company's Process Safety Management system facilitates the implementation of best safety practices. Further, it enables the identification of work-related hazards through design checklists, Hazard, and Operability Analysis (HAZOP), Hazard Identification and Risk Assessment (HIRA), and other consequence modelling studies.

Process Safety Management

AIS uses its Process Safety Management framework to identify and manage work-related hazards across operations. The framework incorporates design checklists, Hazard and Operability Analysis (HAZOP), Hazard Identification and Risk Assessment (HIRA), and consequence modelling studies. These tools help the Company assess potential risks, implement preventive controls, and strengthen Safety performance across its facilities. The Company uses the Mi-Safe App, a paperless reporting, monitoring, and resolution tool that enables employees and workers to report observations, incidents, and concerns in real time. The platform strengthens accountability through timely tracking, transparent case management, and prompt resolution of workplace issues, while reducing reliance on paper-based processes.

Routine Activity Monitoring

AIS manages routine operational activities through Job Safety Analysis (JSA), HIRA, Standard Operating Procedures (SOPs), and Operational Control Procedures (OCPs). These mechanisms establish safe work practices, define control measures, and support consistent compliance with operational Safety requirements.

Non-Routine Activity Monitoring

AIS manages non-routine and higher-risk activities through a structured Permit-to-Work system integrated with Job Safety Analysis. The system covers activities such as hot work, confined space entry, work at height, electrical work, lifting operations, excavation work, and other general maintenance tasks. This approach helps ensure appropriate risk assessment, authorisation, control measures, and supervision before work commences.

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

Yes. AIS has established processes for the identification, reporting, and management of work-related hazards, drawing on its broader Occupational Health and Safety Management System (ISO 45001:2018 certified):

Hazard Identification and Risk Assessment (HIRA):

Hazard Identification and Risk Assessment (HIRA): Work-related hazards are identified through design checklists, Hazard and Operability Analysis (HAZOP), HIRA, and other consequence modelling studies. Routine activities are monitored through Job Safety Analysis, HIRA, Standard Operating Procedures, and Operational Control Procedures.

Kiken Yochi (Danger Prediction):

A systematic tool deployed to enable workers to anticipate potential dangers in their work environment and implement appropriate countermeasures against identified risks.

Daily Toolbox Meetings:

Prior to commencing any work-related activity, supervisors brief workers on the nature of the activity and the risks associated with it, ensuring that potential hazards are understood and mitigated before work begins.

Safety Committee Meetings:

Safety Committees form an essential component of a healthy workplace environment at AIS. These Committees build the Company's Safety culture, improve operational efficiency, and set and track Safety standards. A system is in place across all manufacturing units for workers to identify and report work-related hazards and offer suggestions for improvement.

Regular training and awareness sessions are organised for all employees and workers to enable them to recognise hazards and issues. Joint inspections of shop floors by management representatives and workers are carried out at regular intervals, and corrective and preventive measures are undertaken to mitigate identified risks.

Employees are encouraged to participate in and discuss safety-related matters through forums such as periodic Safety Committee meetings and Departmental Open Forums, fostering an open and transparent safety culture across AIS.

Proactive and Reactive Monitoring:

Workplace safety is tracked through daily Safety patrolling, audits, statutory inspections, risk assessment outcomes, Safety committee meeting outcomes, and behaviour-based Safety (BBS) observation (proactive), alongside near-miss reporting, danger prediction, and incident/illness investigation (reactive).

Work Permit Systems:

Non-routine activities are governed through a Work Permit system covering hot work, confined space entry, height work, general work, electrical work, lifting, and excavation permits.

Pointing and Calling:

This is a culture that AIS has created at each plant location, in terms of occupational Safety, to avoiding mistakes by pointing at important indicators and verbally calling out their status quo.

Safety Patrolling: At AIS, we follow the best practices to identify any kind of risk for this on a weekly basis. Safety officers perform safety patrolling and rectify the emerging issues.

Near-miss Reporting:

AIS pays attention to near-miss reporting, as timely reporting helps in mitigating risks, preventing accidents, raising awareness about the hazard's employees face, and ensuring a safer working environment for everyone.

Recognition and Continuous Improvement:

Kaizen Awards recognise good Safety practices, and feedback from risk assessments, investigations, and audit outcomes is recorded as part of continual improvement.

d) Do the employees have access to non-occupational medical and healthcare services?

Yes, AIS has 24X7 Occupational Health Centres (OHCs), where:

- Medical officers with associate fellowship and Industrial hygiene (AFIH) degrees.
- Qualified male and female nurses.
- Ambulance drivers with a valid license for driving the vehicle.
- OHCs are equipped with necessary medical equipment as per the Factory Act norms.
- Non-occupational illnesses, like fever, cold, tooth pain, etc. are also treated in OHCs.

OHCs are equipped with necessary medical equipment for providing basic first aid and necessary medical care.

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

Safety Incident/Number	Category	Current Financial Year 2025-26	Previous Financial Year 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	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Asahi India Glass Limited (AIS) operates an Occupational Health and Safety (OHS) Management System aligned with ISO 45001:2018 and applicable requirements under the Factories Act and relevant state regulations. The Company's Environment, Health and Safety (EHS) Policy aims to provide a safe and healthy working environment for employees, contractors, subcontractors, visitors, and neighbouring communities. AIS supports implementation through regular internal and external audits, periodic inspections, employee training, and continuous monitoring of health and Safety performance.

AIS applies a combination of proactive and reactive monitoring mechanisms to identify hazards, assess risks, and strengthen preventive controls across its operations. The Company has installed safety instruction boards throughout its facilities and conducts routine Safety patrolling, workplace inspections, statutory inspections, occupational hygiene assessments, risk assessments, Behaviour-Based Safety (BBS) observations, mock drills, and reviews of OHS objectives and management programmes. Safety committees regularly review workplace conditions and recommend corrective actions to address identified gaps.

AIS also monitors leading and lagging safety indicators, including near misses, unsafe conditions, danger predictions, incident and accident investigations, occupational illnesses, injuries, and reportable and non-reportable incidents. Findings from risk assessments, employee suggestions, incident investigations, Safety observations, and audit outcomes are recorded, tracked, and reviewed to support continual improvement. The Company promotes employee participation through initiatives such as Kaizen Awards that recognise good Safety practices and encourage workplace Safety improvements.

Workplace monitoring mechanisms include:

- Display boards with plant Safety instructions
- Proactive monitoring: daily safety patrolling, audits, workplace inspections, statutory inspections, risk assessment outcomes, surveys, hygiene, OHS objectives and management programs, Safety committee meeting outcomes, behaviour-based safety (BBS) observation, and mock drills
- Reactive monitoring: near misses, danger prediction, accident/incident investigation, illness cases, injuries, and reportable/non-reportable accidents
- Feedback from risk assessments, suggestions, investigation processes, and audit outcomes, recorded and monitored as part of continual improvement
- Kaizen Awards for promoting good Safety practices
- MSDS installed for chemical areas, with process risk assessment to mitigate potential hazards
- On-the-job Safety training and toolbox talks with daily work-related briefings for staff
- Review of all Safety KPIs as a priority agenda item for senior management

13. Number of complaints on the following made by employees

	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Filed	Pending Resolution at end of year	Remark	Filed	Pending Resolution at end of year	Remark
Working Conditions	0	0	NA	0	0	NA
Health and Safety	0	0	NA	0	0	NA

14. Assessments for the year 2025-26

	% of plants and offices that were assessed (by entity or statutory authorities or third party)
Health and Safety Practices	100
Working Conditions	100

AIS, through an independent third-party consultant, conducted human rights assessments across 100% of the Company's plants and offices.

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.

AIS maintains an Occupational Health, Safety and Environment (HSE) management system aligned with ISO 45001:2018 and applicable regulatory requirements. The Company conducts periodic internal and external audits to assess compliance, identify improvement opportunities, and strengthen workplace Safety performance.

The internal HSE team carries out regular audits across manufacturing facilities, while independent third-party agencies conduct external HSE, fire Safety, and electrical Safety audits. Audit findings are reviewed by management, and corrective and preventive actions are implemented and monitored for closure. The outcomes of these audits support continual improvement in Safety controls, risk management practices, and statutory compliance across operations.

In FY 2025-26 no corrective action was required.

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).

AIS provides life insurance and death compensation benefits to employees and workers across grades. The coverage amount varies according to the employee's level within the organisation and ranges from approximately ₹12.5 lakhs to ₹5.7 Crores. The programme aims to provide financial assistance to the employee's nominated beneficiaries or dependants in the event of death.

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

The Company routinely verifies its vendors' compliance with regulatory and statutory requirements, particularly regarding GST, tax receipts, forest transit fees, and other financial obligations, through its F&A Team. AIS also conducts random checks on its vendors and suppliers to ensure compliance with ESI, PF, insurance, wages, and other mandatory employee well-being standards as part of its vendor compliance 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 Number of affected employees/ workers		No. of employees/ workers that are rehabilitated or whose family member have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	NA	NA	NA	NA
Workers	0	NA	NA	NA

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

Yes. At AIS, we take utmost care of our employees specially culture carrier and even after the retirement. The culture carrier employees are appointed on a retainerhip/ consulting basis in the Company with some of the continued benefits.

5. Assessments for the year 2025-26

	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	100
Working Conditions	100

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.

During the reporting period, AIS did not identify any significant risks or adverse findings through its value chain assessments and compliance reviews.

The Company regularly communicates its expectations on occupational health and Safety to value chain partners and emphasises the importance of maintaining safe and healthy workplaces. Through ongoing engagement and compliance monitoring, AIS encourages suppliers and contractors to uphold employee well-being, comply with applicable health and Safety requirements, and foster safe working conditions across the value chain



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.

AIS believes that an effective stakeholder engagement process is essential for fulfilling its commitment to environmental conservation, social development, and inclusive growth. To this end, the Company has established a clear approach to stakeholder consultation within a strategic communication and engagement plan. The Board, through the CSR Committee, oversees and guides the Company's CSR activities, focusing on community development by offering livelihood opportunities and sustainable solutions.

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

Stakeholder Group	Identified as Vulnerable or Marginalized Group (Yes/No)	Channels of Communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during each engagement
Investors and Shareholders	No	Website and Declaration to Stock Exchange	Quarterly and annually	Discuss Company's financial performance and strategic priorities. Pursuant to Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company's website: https://www.aisglass.com contains a dedicated functional segment 'INVESTOR RELATIONS' where all the information meant for the shareholders is available, including information on directors, financial statements, annual reports, codes, and policies, etc.
Employees and Workers	No	Video conferencing, Trainings, LMS module, Email, CFT's (Cross Functional Team), and Newsletters	Continuous	Industry scenario, challenges, issues, employee wellbeing, career development initiatives, health, and safety training, grievance handling sessions, performance review, and company's sustainability commitment, initiatives, and programs.
Customers	No	Feedback surveys, Customer meets, Physical meeting, Leaflets, Pamphlets, Newsletter, Email, and Telephones	Continuous	Understand customer requirements, needs, and aspirations, customer complaints and grievance handling, and alignment of business operations to such requirements.
Value Chain Partners	No	Vendors meet, Email and Telephones, Community meetings, with local people through our implementing partner Email, Telephone, and Field visits	Continuous	Building and maintaining relationships and collaborations, orders, and timely payments, training on procurement practices, and capacity building sessions. Such as examples: vendor conference, Vendor audit & handholding through training sessions, maintaining hygiene through ethical work environment as listed above.
Communities	Yes		Need Based	Need Assessment, Implementation of CSR interventions, Feedback and Grievance Redressal Mechanism on thematic interventions of AIS such as education, community health, livelihood, and water-based CSR interventions.
Implementing Partners (NGOs)	No		Need Based	The implementation partner does the regular visit to ensure that CSR beneficiaries are benefitted. Feedback is taken during and post interventions; corrective action is implemented accordingly if any gaps identified.

LEADERSHIP INDICATORS

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

AIS recognises that effective stakeholder engagement is fundamental to responsible business conduct and long-term value creation. The Company considers ongoing dialogue with its stakeholders essential for understanding emerging expectations, identifying material issues, assessing potential risks, and recognising opportunities that may influence its economic, environmental, and social performance. This engagement enables AIS to integrate stakeholder perspectives into decision-making processes and align its business strategies with evolving stakeholder priorities.

To facilitate meaningful engagement, AIS has established a structured stakeholder consultation framework embedded within its broader communication and governance processes. The Company engages regularly with employees, customers, investors, communities, value chain partners, government authorities, industry associations, and other relevant stakeholder groups through multiple channels, including surveys, meetings, consultations, reviews, grievance mechanisms, site visits, and feedback platforms. Insights gathered through these interactions support materiality assessments, risk management, operational planning, and sustainability initiatives.

The Board, through the CSR Committee, provides oversight of stakeholder engagement and community development initiatives. The Committee reviews stakeholder concerns, evaluates opportunities for social impact, and guides the implementation of programmes focused on livelihood enhancement, community welfare, and sustainable development. Through continuous engagement and transparent communication, AIS seeks to build trust-based relationships, strengthen accountability, and create shared value for stakeholders while contributing to inclusive and sustainable growth.

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

Yes. AIS undertook a stakeholder engagement and materiality assessment exercise in 2023-24 to identify the Environmental, Social, and Governance (ESG) topics that are most relevant to its business and stakeholders. The assessment considered stakeholder perspectives, business priorities, and alignment with applicable national and international sustainability frameworks. AIS keeps on engaging with its stakeholder on periodic basis and updates the materiality matrix as and when required.

AIS maintains regular engagement with its key stakeholder groups through structured communication channels to understand their expectations, concerns, and emerging priorities. This ongoing dialogue helps the Company identify material risks and opportunities, assess their potential impact on business operations, and develop appropriate mitigation and management measures where required.

Insights gathered through stakeholder interactions are incorporated into the Company's materiality assessment, sustainability strategy, risk management processes, and decision-making frameworks. This approach enables AIS to respond to evolving stakeholder expectations, strengthen its sustainability performance, and create long-term value for both the business and its stakeholders.

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

At AIS, addressing the concerns and needs of marginalized and vulnerable stakeholder groups remain a key priority in inclusivity, equity, and social responsibility. The Company undertakes focused community engagement initiatives to understand and respond to the specific challenges faced by these groups. Through collaborations with local partners and NGOs, AIS Corporate Social Responsibility (CSR) programs across areas such as education, skill development and livelihood enhancement, healthcare, and environmental sustainability, with the objective of supporting and empowering vulnerable communities.



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	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (C/D)
Employees						
Permanent	2,358	2,358	100	2,149	2,149	100
Other than permanent	31	31	100	18	18	100
Total Employees	2,389	2,389	100	2,167	2,167	100
Workers						
Permanent	629	629	100	654	555	85
Other than permanent	5,106	5,106	100	4,326	3,720	86
Total Employees	5,735	5,735	100	4,980	4,275	86

Note: The training pertains to the Code of Conduct for employees and Policies of the Company, which include Human Rights.

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

Category	Current Financial Year 2025-26					Previous Financial Year 2024-25				
	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	2,358	-	-	2,358	100	2,149	-	-	2,149	100
Male	2,253	-	-	2,253	100	2,052	-	-	2,052	100
Female	105	-	-		100	97	-	-	97	100
Other than Permanent	31	-	-		100	18	-	-	18	100
Male	31	-	-		100	18	-	-	18	100
Female	0	-	-		100	0	-	-	0	100
Workers										
Permanent	629	-	-	629	100	654	-	-	654	100
Male	629	-	-	629	100	654	-	-	654	100
Female	0	-	-	0	100	0	-	-	0	100
Other than Permanent	5,106	2,419	4,326	2,685	52.59	4,326	3,139	73	1,187	27
Male	4,734	2,242	4,041	2,490	52.60	4,041	2,925	72	1,116	28
Female	372	177	285	195	42.42	285	214	75	71	25

3. Details of remuneration/salary/wages,

a) Median remuneration/ wage for FY 2025-26

	Male		Female	
	Number	Median salary/ wage of respective category	Number	Median salary/ wage of respective category
Board of Directors (BoD)	7	₹17,00,000	3	₹17,60,000
Key Managerial Personnel (KMP)	3	₹1,73,96,875	0	-
Employees other than BoD and KMP	2,799	₹4,98,744	159	₹5,31,000
Workers	629	₹8,39,515	0	0

Note: One of the Board Member is a KMP, therefore he is considered as a part of KMP.

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Gross wages paid to females as % of total wages	4.00	3.70

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)

ALS maintains mechanisms for reporting and addressing human rights concerns across its operations. Employees and workers can report actual or suspected human rights violations to the designated Steering Committee, which is responsible for reviewing grievances, ensuring compliance with the Company's human rights commitments, and addressing adverse impacts where identified. The Company also conducts regular awareness programmes to educate employees about their rights and the available grievance redressal mechanisms.

In addition, ALS has constituted an Internal Committee under its Prevention of Sexual Harassment (POSH) framework to receive, investigate, and resolve complaints related to workplace sexual harassment in accordance with applicable legal requirements.

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

ALS is committed to respecting and promoting human rights across its operations and value chain and has implemented Policy on Grievance Handling and Humna Rights Policy. The policy is accessible on the Company's website and is widely communicated across the organisation. Employees and stakeholders can submit protected disclosures via email to complaintscommittee@aisglass.com or, in exceptional cases, directly to the Chairman of the Audit & Risk Management Committee.

The Company maintains mechanisms to identify, prevent, and address human rights concerns and regularly raises employee awareness on individual rights, workplace conduct, and grievance reporting channels. Employees and workers may report actual or suspected human rights violations to the Values Steering Committee, which oversees the review and resolution of such matters in line with the Company's values and policies.

AIS's human rights commitments include:

- Prohibiting child labour, forced labour, bonded labour, and all forms of involuntary labour across its operations.
- Providing equal employment, development, and advancement opportunities without discrimination based on religion, caste, ethnicity, gender, age, sexual orientation, disability, or any other protected characteristic.
- Complying with all applicable laws and regulations relating to human rights and labour practices.
- Maintaining a workplace free from discrimination, harassment, and retaliation through its Prevention of Sexual Harassment (POSH) framework and grievance redressal mechanisms.
- Providing a safe, healthy, hygienic, and dignified working environment for all employees and workers.
- Encouraging workforce participation through committees and engagement forums that support dialogue, consultation, and workplace improvement.
- Promoting continuous learning and skill development through equitable access to training and development opportunities.
- Supporting employee well-being through initiatives that encourage health, Safety, and work-life balance.

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

	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Filed during the year	Pending Resolution at end of year	Remark	Filed during the year	Pending Resolution at end of year	Remark
Sexual Harassment	1	0	One complaint was received during the year and has been resolved as per compliance. No cases were pending at the end of the financial year.	0	0	-
Discrimination at workplace	0	0		0	0	-
Child Labour	0	0		0	0	-
Forced Labour/ Involuntary Labour	0	0		0	0	-
Wages	27	0	Delay in salary	0	0	-
Other human rights related issues	0	0		0	0	-

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Total complaints reported under Sexual Harassment on Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees/workers	0.21	0.00
Complaints on POSH upheld	1	0

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

AIS is committed to providing a workplace that is safe, inclusive, and free from discrimination, harassment, and retaliation. The Company has established policies, procedures, and grievance mechanisms to ensure that all employees are treated with dignity and respect, and that concerns are addressed promptly and fairly.

To support this commitment, AIS maintains a confidential grievance redressal process that protects the identity of complainants and minimises the risk of retaliation, reputational harm, or adverse employment consequences. The Company follows a non-retaliation approach and encourages employees to report concerns related to discrimination, harassment, or inappropriate workplace conduct without fear of reprisal.

AIS has established transparent investigation procedures to ensure that complaints are reviewed impartially, fairly, and within defined timelines. Where required, employees have access to support mechanisms, including counselling and guidance, to help safeguard their well-being during the resolution process. The Company also conducts regular awareness and training programmes to help employees recognise unacceptable behaviour, understand reporting channels, and promote a respectful workplace culture.

In addition, AIS periodically reviews its policies, practices, and grievance mechanisms to strengthen their effectiveness, ensure alignment with applicable legal requirements, and foster a work environment built on respect, equality, and inclusion adhering to following commitments.

- **Confidentiality:** AIS maintains the confidentiality of complainants to protect them from retaliation and minimise the risk of adverse impacts on their reputation, career, or workplace relationships.
- **Non-Retaliation:** AIS follows a non-retaliation approach and does not tolerate any form of retaliation against employees who report concerns related to discrimination, harassment, or other workplace misconduct in good faith.
- **Investigation Process:** AIS has established a structured grievance redressal process to investigate discrimination and harassment complaints in a fair, objective, and timely manner. The Company keeps complainants appropriately informed regarding the status and progress of investigations.
- **Support Services:** AIS provides appropriate support to affected individuals, including access to counselling and guidance where required, to help address the emotional and psychological impacts of discrimination or harassment and to safeguard employee well-being.
- **Training and Awareness:** AIS conducts regular awareness and training programmes to help employees identify, prevent, and report incidents of discrimination and harassment. These programmes also reinforce expected standards of workplace behaviour and promote an inclusive and respectful work environment.
- **Monitoring and Review:** AIS periodically reviews and monitors its policies, procedures, and workplace practices to assess their effectiveness in preventing discrimination and harassment, identify improvement opportunities, and ensure compliance with applicable legal and organisational requirements.

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

Yes. AIS incorporates provisions relating to human rights, labour practices, employee welfare, and social responsibility within its purchase orders and business agreements. These requirements form part of the Company's vendor and supplier engagement framework and apply to relevant business partners, including suppliers, vendors, distributors, contractors, and OEMs.

All applicable business partners are required to acknowledge and comply with these provisions as part of the contractual onboarding and engagement process. Through these clauses, AIS communicates its expectations regarding compliance with applicable laws, ethical business conduct, human rights, fair labour practices, workplace health and Safety, and employee well-being across its value chain.

10. Assessments for the year:

	% of plants and offices that were assessed (by entity or statutory authorities or third party)
Child Labour	100
Forced/ Involuntary Labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100

AIS, through an independent third-party consultant, conducted an internal human rights assessments across 100% of the Company's plants and offices.

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

No significant human rights risks, concerns, or instances of non-compliance were identified during the reporting period through human rights risk assessments, vendor audits, or other due diligence processes.

LEADERSHIP INDICATORS

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

AIS regularly reviews its policies, procedures, and processes relating to human rights, the Code of Conduct, and other business policies in light of environmental changes, and modifies them as required.

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

AIS has conducted an internal human rights risk assessment covering 11 manufacturing locations.

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

Yes, AIS office is fully accessible to the differently abled visitors as per the requirements under Disabilities Act, 2016 and the required infrastructure support such as ramps, disability-friendly washroom, lift, and wheelchair, are available within the premise. The Company is constantly working to improve infrastructural support to promote diversity, equity and inclusion at our offices.

4. Details of assessment of value chain partners

	% of plants and offices that were assessed (by entity or statutory authorities or third party)
Child Labour	100
Forced/ Involuntary Labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100

The Human Rights Policy extends to the supply chain, and AIS requires suppliers to comply with its human rights principles and requirements. During the onboarding, contract renewal and vendor assessment, the company ensures compliance and review of the human rights topics, including any cases of non-violation, if any. The company conducts periodic assessment of its suppliers on key human rights indicators.

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

During the reporting period, AIS did not identify any significant human rights risks, concerns, or instances of non-compliance through vendor assessments, audits, or site visits.



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	Current Financial Year 2025-26	Previous Financial Year 2024-25
From 'Renewable Sources' (in Gigajoules- GJ)		
Total Electricity Consumption (A):	6,04,943	490,877
Total Fuel Consumption (B):	277	371
Energy consumption through Other Sources (C): *		
Total Energy Consumption from renewable sources (A+B+C)	6,05,220	4,91,248
From 'Non-Renewable Sources' (in Gigajoules- GJ)		
Total Electricity Consumption (D):	8,06,329.77	7,26,771
Total Fuel Consumption (E)	36,43,371.35	46,99,499
Energy consumption through Other Sources (F)	0	0
Total Energy Consumption from non-renewable sources (D+E+F)	44,49,701	54,26,270
Total Energy Consumption (Renewable + Non-Renewable)	50,54,921	59,17,518
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) (GJ/INR)	0.000108	0.000127906
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (Total energy consumed/ Revenue from operations adjusted for PPP) (GJ/INR adjusted for PPP)	0.002202	0.002642531
Energy intensity in terms of physical output (Total energy consumption/Output (GJ/MT)#	NA	

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?

Yes. Reasonable assurance of the disclosures reported in this section was conducted by Bureau Veritas (India) Pvt. Ltd, an external independent assurance provider.

* Energy from steam is excluded to prevent double counting, as the energy consumed for steam generation in boilers is already accounted for within the total energy consumption figures.

** Owing to Asahi India Glass Limited's diverse product portfolio, which includes automotive, architectural and white goods glass products with varying specifications, establishing a uniform physical output metric is not feasible for calculating intensity.

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 to Asahi India Glass Limited (AIS).

3. Provide details of the following disclosures related to water

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Water withdrawal by source (in kilolitres- Kl)		
i. Surface Water	-	7,902
ii. Groundwater	2,09,910	2,93,317
iii. Third Party Water: Municipal Water	3,05,025	300,411
iv. Seawater/ Desalinated water	-	0
v. Others: Tankers	47,901	48,856
vi. Rainwater	989	
Total Volume of water withdrawal (in Kl) (i + ii + iii + iv + v + vi)	5,63,826.33	650,486
Total volume of water consumption (in Kl)	5,47,690	6,41,578
Water intensity per rupee of turnover (water consumed/ turnover)	0.0000117	0.0000146
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	0.0002386	0.000302
Water intensity in terms of physical output (Total water consumption/Output (Kl/MT)) [#]	NA	NA

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

Yes. Reasonable assurance of the disclosures reported in this section was conducted by Bureau Veritas, an external independent assurance provider.

[#] Owing to Asahi India Glass Limited's diverse product portfolio, which includes automotive, architectural and white goods glass products with varying specifications, establishing a uniform physical output metric is not feasible for calculating intensity.

4. Provide the following details related to water discharge

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
(i). To Surface Water	0	0
No treatment	0	0
With treatment- please specify level of treatment	0	0
(ii). To Ground Water	0	0
No treatment	0	0
With treatment- please specify level of treatment	0	0
(iii). To Seawater	0	0
No treatment	0	0
With treatment- please specify level of treatment	0	0
(iv). Sent to Third Parties[#]	26,116	16,559
No treatment		
With treatment- please specify level of treatment	26,116	16,559
(v). Others	0	0
No treatment	0	0
With treatment- please specify level of treatment	0	0
Total water discharged (in KL)	26,116	16,559

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

Yes. Reasonable assurance of the disclosures reported in this section was conducted by Bureau Veritas (India) Pvt. Ltd, an external independent assurance provider.

[#] Asahi India Glass Limited routes wastewater generated at the Taloja facility to a CETP for treatment. The Company discharges domestic wastewater from its offices, including the corporate office, into municipal systems for treatment. The wastewater discharge numbers are restated to include discharge from offices following Industry Standards Note on Business Responsibility and Sustainability Report (BRSR) Core.

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

At AIS, we have set up Zero Liquid Discharge (ZLD) systems at our plants in Bawal, Patan and Chennai. Our other plants are equipped with Sewage Treatment Plants (STPs) and Effluent Treatment Plants (ETPs), with a combined treatment capacity of over 2,500 KLD. The treated water from these plants is reused within our facilities for activities such as gardening and plumbing. The only exception is our Taloja plant, where the treated water is sent to a Common Effluent Treatment Plant (CETP) for further treatment.

6. Please provide details of air emissions (other than GHG emissions) by the entity.

Parameter	Please specify unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
SO _x	Tonns/year	108.97	34.00
NO _x	Tonns/year	187.97	65.00
Particulate Matter (PM)	Tonns/year	127.52	58.00
Persistent organic pollutant (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutant (HAP)	-	-	-

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes. Reasonable assurance of the disclosures reported in this section was conducted by Bureau Veritas (India) Pvt. Ltd, an external independent assurance provider.

AIS monitors emissions from identified sources through independent laboratories accredited by the National Accreditation Board for Testing and Calibration Laboratories (NABL). At its Talaja Float Plant and Soniyana Float Plant, AIS has installed online stack monitoring systems equipped with a suspended particulate matter (SPM) analyser.

During the reporting period, all measured emission parameters remained within the applicable permissible limits.

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

Parameter	Please specify unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
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	3,24,831	260,368
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	1,59,026	146,799
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent/Turnover in ₹.	0.000010	0.0000094
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 & 2 emissions/ Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/Turnover in adjusted PPP in USD	0.000211	0.000193
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ equivalent/Output in Metric Tonns	NA	NA

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.:

Yes. Reasonable assurance of the disclosures reported in this section was conducted by Bureau Veritas (India) Pvt. Ltd, an external independent assurance provider.

Owing to Asahi India Glass Limited's diverse product portfolio, which includes automotive, architectural and white goods glass products with varying specifications, establishing a uniform physical output metric is not feasible for calculating intensity.

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

AIS follows Energy Management practices as per ISO 50001 Standard and the energy conservation methodology is based on "4R's approach" i.e., "Recycle, Reduce, Reuse, and Renew". We have taken steps to reduce carbon dioxide emissions such as:

Sector	Initiative	Impact
Energy	Waste heat recovery system its two glass manufacturing units – at the greenfield float glass plant in Soniyana, Rajasthan, and at the existing installation in Roorkee, Uttarakhand	WHR estimated generation is approximately 15,500 MWeI per year, resulting in an annual reduction in carbon emissions of approximately 13,000 tons per plant
Energy	Expansion of captive solar power capacity (F2 Roorkee)	Increased use of renewable electricity and reduced dependence on grid power.
Energy	Process optimisation such as replacement of induction motors with IE4 motors (AAB Bawal and F2 Roorkee) VFD drives installation in pumps, fans and compressors (F2 Roorkee), seamer washing machine blower (GST Taloja GS) and on batch conveyors (F3 Soniyana)	Reduced electricity consumption through improved motor efficiency.
Energy	AC operating hour optimisation (F3 Soniyana) (GST Taloja GS)	Reduced electricity consumption by restricting AC operation to occupied periods.
Fuel	Battery-operated man lifter used in place of diesel-operated equipment (AAP)	Eliminated diesel consumption of approximately 2,000 litres associated with man lifter operation.
Fuel	CNG-operated vehicles for employee commute and transportations Battery operated vehicles used in place of diesel vehicle (AAP)	Eliminated diesel consumption of approximately 4,000 litres through fuel switching.
Fuel	Electric boosting in furnace operation (F2 Roorkee)	Reduced fossil fuel demand by substituting part of the thermal energy requirement with electricity, lowering carbon footprint.

9. Provide details related to waste management by the entity

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Total Waste Generated (in metric Tonnes)		
Plastic Waste (A)	296.29	466
E-Waste (B)	6.75	4
Bio-medical Waste (C)	0.03	0.06
Construction and Demolition Waste (C&D) (D)	-	0
Battery Waste (E)	73.97	16.42
Radioactive Waste (F)	-	0
Other Hazardous Waste generated (G) (Please specify, if any)	1,226.33	1,292
Other Non-Hazardous Waste generated (H) (Please specify, if any)	13,288.73	30,652
Total Waste Generated (A+B+C+D+E+F+G+H)	14,892.10	32,431
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	0.000000319	0.0000007
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)	0.000006488	0.000015
Waste intensity in terms of physical output (Waste generated/Output (MT))	NA	NA

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

Category Waste	Current Financial Year 2025-26	Previous Financial Year 2024-25
(i). Recycled	6,105.05	17,833
(ii). Re-used	4,910.15	7,363
(iii). Other recovery operations	1,808.00	500
Total	12,823.19	25,696

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

Category Waste	Current Financial Year 2025-26	Previous Financial Year 2024-25
(i). Incineration	4.74	22
(ii). Landfilling	1,134.80	1,211
(iii). Other disposal operations	898.55	5,502
Total	2,038.08	6,735

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

Yes. Reasonable assurance of the disclosures reported in this section was conducted by Bureau Veritas (India) Pvt. Ltd, an external independent assurance provider.

Owing to Asahi India Glass Limited's diverse product portfolio, which includes automotive, architectural and white goods glass products with varying specifications, establishing a uniform physical output metric is not feasible for calculating intensity.

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.

AIS continuously monitors waste generation across all manufacturing facilities and implements measures for the safe handling, storage, management, recycling, and disposal of waste in accordance with applicable regulatory requirements and Pollution Control Board guidelines.

As a glass manufacturer, cullet constitutes the primary waste stream generated from operations. AIS focuses on minimising avoidable glass breakage through process controls, operational monitoring, employee awareness programmes, and periodic training on safe material handling practices.

The Company also manages hazardous waste generated from manufacturing processes, including sealants and printing inks used in glass printing operations. Empty containers and other hazardous waste materials are segregated, stored in designated areas, and disposed of through authorised recyclers and waste management agencies in compliance with State Pollution Control Board (SPCB) requirements.

Through these measures, AIS seeks to reduce waste generation, improve resource efficiency, and ensure environmentally responsible waste management across its operations.

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.

Sr. No.	Location of operations/ offices	Type of Operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
None of AIS's facilities are located 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.

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No)	Relevant Web link
Not applicable, since no EIA was conducted during the reporting period, as per regulatory requirements.					

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.

Sr. No.	Specify the law/ regulation/ guidelines which is not compliant	Provide details of the non-compliance	Any fines/ penalties/ action taken by regulatory agencies such as pollution control board or by courts	Corrective action taken, if any
During the reporting period, no case of non-compliance was reported.				

LEADERSHIP INDICATORS

1. Water withdrawal, consumption, and discharge in areas of 'Water Stress' (in kilo litres):

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

- Name of area:** Bawal (Haryana), Patan (Gujarat), Bengaluru (Karnataka), Chennai (Tamil Nadu), and Soniyana (Rajasthan)
- Nature of operations:** Manufacturing of Glass Soniyana (Rajasthan) Glass Processing Bawal (Haryana), Chennai (Tamil Nadu), Patan (Gujarat) and Child Part assembly (Bengaluru (Karnataka), Kharkhoda (Haryana)
- Water withdrawal, consumption, and discharge in the following format:**

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Water withdrawal by source (in KI)		
(i). Surface Water	-	0
(ii). Ground Water	1,08,309	91,657
(iii). Third Party Water: Municipal Water	1,57,278	154,378
(iv). Seawater/Desalinated Water	-	0
(v). Others (Tankers)	45,361	46,383
Total volume of water withdrawal (in KI)	3,10,948	292,418
Total volume of water consumption (in KI)	3,15,937	2,94,746
Water intensity per rupee of turnover (Water consumed/Turnover)	0.00000035	0.000007

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Water discharge by destination and level of treatment (in KL)		
(i). To Surface Water	0	0
No treatment	0	0
With treatment- please specify level of treatment	0	0
(ii). To Ground Water	0	0
No treatment	0	0
With treatment- please specify level of treatment	0	0
(iii). Sent to Third Party Water	4,990	2,661
No treatment	4,990	2,661
With treatment- please specify level of treatment	0	0
(iv). Into Seawater	0	0
No treatment	0	0
With treatment- please specify level of treatment	0	0
(v). Others	0	0
No treatment	0	0
With treatment- please specify level of treatment	0	0
Total water discharged (in KL)	4,990	2,661

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

Parameter	Please specify unit	Current Financial Year 2025-26	Previous Financial Year 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 ₂ equivalent	361,278	304,026
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent/Turnover	0.0000081	0.0000071

AIS has estimated its Scope 3 emissions for FY 2024-25 covering Categories 1, 2, 3, 4, 5, 6 and 9. and in FY 2025-26, the company has further strengthened its Scope 3 emissions accounting by including all applicable categories, namely Categories 1, 2, 3, 4, 5, 6, 7, 9 and 12.

The detailed category-wise breakup is provided in the Natural Capital section.

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.

None of AIS's facilities are located in or around ecologically sensitive areas.

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the Initiative
1.	Water	Zero Liquid Discharge (ZLD) implementation (Bawal and Patan)	Eliminated wastewater discharge and improved environmental compliance.
2.	Water	Cooling system optimisation through replacement of open cooling towers with adiabatic coolers (F2 Roorkee)	Reduced water consumption from 375 KL/day to 175 KL/day.

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the Initiative
3.	Water	Rainwater harvesting system (AAB Bawal)	Increased groundwater recharge and supported water conservation
4.	Water	Condensate recovery system in steam line (F3 Soniyana)	Reduced fresh water requirement for boiler operation through condensate reuse.
5	Water	Flow meter installation on process lines (AAP)	Enabled real-time monitoring of water use and improved leak detection.
6	Water	Installation of online camera system linked to CPCB/SPCB (AAB Bawal)	Enhanced environmental monitoring and regulatory transparency.
7	Water	Online ETP/STP monitoring system (AAB Bawal)	Improved monitoring of water-quality and compliance parameters
8	Water	Water conservation awareness and training programme (ASB)	Improved employee awareness regarding water conservation practices.
9	Waste	Replacement of plastic packaging with reusable bins and trays (ASB)	Reduced plastic waste generation by approximately 20 kg per month.
10	Waste	Reduction of Waste intensity by approximately 50%	Improved waste segregation and recyclability.
11	Biodiversity: Miyawaki System of Afforestation	Planting number of trees close to each other to enrich green cover and natural biodiversity, avoid water stagnation, and help in air ventilation.	Over 38,966 trees of different species has been planted till date by AIS . In FY 2025-26, 3079 trees were planted.

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

AIS has established Business Continuity and Emergency Response Plans across all operational locations to enhance preparedness for natural disasters, emergencies, and other unforeseen events. The Company also maintains a Crisis Management Framework based on four pillars: mitigation, preparedness, response, and recovery. In addition, AIS implements a Risk Management Plan to identify potential disruptions, assess associated business risks, and establish suitable mitigation measures. Together, these frameworks support operational resilience, minimise the impact of adverse events, and enable the timely recovery of critical business functions.

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.

AIS is committed to minimising its environmental footprint across its operations and value chain through responsible sourcing, resource efficiency, waste reduction, and sustainable logistics practices. The Company has integrated RoHS compliance requirements into its procurement processes to support responsible chemical management and reduce the use of hazardous substances in its operations and supply chain.

AIS also works with its suppliers and logistics partners to reduce transportation-related greenhouse gas emissions. In line with regulatory developments and customer expectations, suppliers in the NCR region are evaluating the adoption of greener fuel alternatives for transportation activities.

AIS works with its supply chain partners on following aspects

- Conducted supplier classification, assessment, and audit programmes covering Tier-1 and Tier-2 suppliers to identify performance gaps and improvement opportunities.
- Incorporated "Legal Compliance and Environment" as a key focus area within the supplier upgradation programme and supplier evaluation framework.
- Included ESG requirements, environmental compliance checks, and best-practice sharing as part of supplier development and hand-holding initiatives.
- Organised and planned ESG-related training programmes for suppliers, including training on sustainability and carbon footprint awareness, with coverage extended to Tier-2 suppliers.

- Conducted awareness programmes on restricted substances, including the prohibition of Long-chain Perfluoro Carboxylic Acids (LC-PFCAs) and Medium-Chain Chlorinated Paraffins (MCCPs), to strengthen responsible material management within the supply chain.
- Worked with MACE, MSSWA and customer-led supplier development programmes to promote ESG practices, continuous improvement, and environmental compliance across the supplier base.

Established a process of periodic performance reviews, corrective action planning, re-evaluation, and supplier upgradation to address identified shortcomings and improve supplier sustainability performance over time.

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

100% of the supply chain partners were assessed for potential environmental impacts.

AIS has implemented a Sustainable Procurement Policy and a Conflict and High-Risk Mineral Policy as part of its responsible sourcing framework. The company integrates environmental and sustainability considerations into supplier onboarding, assessment, and monitoring processes. AIS requires suppliers to provide declarations confirming adherence to applicable regulatory and statutory requirements. Through this process, the company seeks assurance that suppliers comply with relevant environmental laws and regulations and align their business practices with sustainability expectations.

In addition, AIS conducts supplier evaluations, risk assessments, and supplier development programmes that include environmental compliance and ESG considerations. These assessments help identify potential environmental risks within the supply chain and support continuous improvement among suppliers.

AIS monitors the performance of its upstream value chain partners on a monthly basis against defined criteria, including quality, Safety and delivery. Based on the assessment outcomes, the Company undertakes structured vendor development programmes to strengthen supplier capabilities and drive performance improvement.

AIS is in the process of establishing frameworks to assess its downstream value chain partners

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

By the listed entity.	NIL
By the top ten (in terms of the value of purchases and sales, respectively) value chain partners.	NIL



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.

- The All-India Glass Manufacturers' Federation
- Confederation of Indian Industry
- Federation of Safety Glass
- National Safety Council
- Kaizen Conclave National
- Glazing Society of India
- Sidcul Manufacturers Association, Uttarakhand
- Uttarakhand Productivity Council

(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 the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1.	The All-India Glass Manufacturers' Federation	National
2.	Confederation of Indian Industry	National
3.	Federation of Safety Glass	National
4.	National Safety Council	National
5.	Kaizen Conclave National	National
6.	Glazing Society of India	National
7.	Sidcul Manufacturers Association, Uttarakhand	State
8.	Uttarakhand Productivity Council	State

2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the Case	Corrective action taken
The Company has not received any complaint about anti-competitive conduct during reporting period FY 2025-26.		

LEADERSHIP INDICATORS

1. Details of public policy positions advocated by entity.

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain (Yes/No)	Frequency of Review by Board	Web Link, if available
AIS engages with industry associations and statutory bodies on matters relevant to the glass and automotive sectors. The Company participates in industry forums, including ACMA, GSI, and CII, through authorised representatives who engage on regulatory, technical, and industry-related issues in accordance with the Company's governance and communication protocols. Through these platforms, AIS provides industry inputs and participates in discussions on issues affecting the sector. The Company's technical and R&D teams also engage with standard-setting and regulatory bodies, including the Bureau of Indian Standards (BIS), on the development and revision of product standards. These engagements focus on areas such as product quality, Safety, and environmental considerations. Where relevant, AIS engages directly or through industry associations to provide inputs on legal, regulatory, and industry developments that may affect its business and stakeholders.					



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.

Not Applicable, as no Social Impact Assessment (SIA) conducted during FY 2025-26.

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

S. No.	Name of the 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 ₹.)
Not Applicable.						

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

AIS maintains a community feedback and grievance redressal mechanism to strengthen the effectiveness of its CSR programmes. The Company conducts need assessments to identify community priorities, designs interventions based on local requirements, monitors implementation against defined beneficiary targets, and periodically reviews project performance and expenditure. Feedback gathered through these processes helps improve programme delivery and address community concerns in a timely manner.

- **Need assessment survey** - All the interventions are backed by need assessment and then only finalised for final implementation.
- **Design and plan the projects based on the need of local communities** - Basis the need assessment an idea of the expectations from the intervention by the local communities is availed and the same is incorporated while designing and planning of interventions.
- **Implement the project to benefit people** - For every intervention there is target number of beneficiaries and it is closely monitored during the execution that the target is achieved.
- **Monitor and review the project** - There is a monitoring mechanism in place wherein month wise activity and expenditure is closely monitored and reviewed for any deviation and further improvement.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers.

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Directly sourced from MSMEs/ Small producers	8	21
Directly from within India	66	54

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	Current Financial Year 2025-26	Previous Financial Year 2024-25 [#]
Rural	77.21	74.80
Semi-Urban	17.55	19.10
Urban	3.62	4.20
Metropolitan	1.62	1.90

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

[#] Data for FY 24-25 is restated

LEADERSHIP INDICATORS

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments

Details of negative social impact identified	Corrective action taken
Not Applicable as no social impact assessment undertaken during the reporting period.	

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

S. No.	State	Aspirational District	Amount Spent (in ₹)
In line with the CSR rules, AIS's CSR activities are focused on the manufacturing facilities in Bawal, Roorkee, Patan and Soniyana. Currently we are not doing any CSR activities directed towards 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)

Currently, there is No Preferential Procurement Policy at AIS. The Company does not discriminate between its vendors and suppliers. At AIS, we award the business opportunity based on merit criteria only.

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

Nil

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

Nil

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of calculating benefit share
Not applicable to AIS				

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 Case	Corrective action taken
Not applicable to AIS		

6. Details of beneficiaries of CSR Projects

S. No.	CSR Project	No. of persons benefited from CSR Projects	% Beneficiaries from vulnerable & marginalized groups
1.	Education: 1) School bus service for girls 2) Remedial education for drop-outs 3) Govt. School Support 4) Adult literacy program 5) Sports Event	10,741	100
2.	Digital Literacy: 1) Basic computer training 2) Advanced tally software training	664	100
3.	Skill Development: 1) Sewing & tailoring 2) Beauty Parlour 3) Life Skills	4,741	100
4.	Health & Sanitation: 1) Construction of toilets 2) Repair and maintenance of toilets 3) Provision for safe drinking water 4) Sanitary pad distribution 5) Setting up of health camps for basic health check-ups	22,528	100
5.	Self Help Groups and capacity building: 1) Promoting women entrepreneurship 2) Awareness about various govt. schemes 3) Self defense	4,544	100



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.

At AIS, there is a grievance redressal mechanism to receive, record, and respond to customer/ consumer complaints. The following steps are as follows:

- Customer complaints are received through local salesperson or directly by customers via telephonic conversation/ Mail/ WhatsApp/various other channels of communication.
- All complaints received are responded to within three hours of receiving them, by customer representative based at plant/ site.
- Decision for complaint resolution is taken in form of either visit to customer location or asking for defective samples from the customer to determine the problem.

Decision making is carried out through physical verification of the complaint and a compensation agreement is mutually signed between customer and AIS plant team if the quality claim is accepted after the visit/ survey.

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

Parameters	As percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable to AIS due to nature of business operations.
Safe and responsible usage	
Recycling and/or safe disposal	100

Glass is fully recyclable and can be reprocessed multiple times, reducing the need for virgin raw materials

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

	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Received	Pending at end of year	Remarks	Received	Pending at end of year	Remarks
Data Privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Customer Complaints	54	Nil	Resolved	87	Nil	Resolved

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

	Number	Reasons for recall
Voluntary Recalls	Nil	Nil
Forced Recalls	Nil	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

AIS has established an Information Security Management System (ISMS) Policy aligned with the principles of ISO 27001 and informed by globally recognised data protection practices. The Company's information security framework integrates business continuity and disaster recovery considerations to support the confidentiality, integrity, and availability of information assets.

The information security management approach follows risk-based thinking, a process-based methodology, and the Plan-Do-Check-Act (PDCA) cycle to identify, assess, manage, and monitor information security risks. Through this framework, AIS seeks to strengthen cyber resilience, support business continuity, and maintain effective controls for information security and data protection across its operations.

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.

Not applicable to AIS.

7. Provide the following information relating to data breaches:

(a). Number of instances of data breaches:

Nil

(b). Percentage of data breaches involving personally identifiable information of customers.

Nil

(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).

AIS disseminates information through various communication channels, including its website, newsletters, social media, email communications, SMS and WhatsApp, product literature, brochures, leaflets, and direct stakeholder interactions, ensuring timely and effective outreach to relevant stakeholder groups.

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

AIS informs its customers about safe and responsible usage through EPD, product profile, posters, pamphlets, direct communication (SMS and WhatsApp), and in-person interactions.

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

The company informs its customers of any potential risk of disruption in supply chain through email, direct communication (SMS and WhatsApp)), and in-person interactions.

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)

AIS, we disclose/display product information like type of product, size, thickness, date and year of production and other mandatory regulatory requirements on product in form of branding and bar tags.

Customer satisfaction feedback is sought on three main criteria i.e., quality of product supplied (supplied to their line, and feedback on warranty claim data), delivery and facility evaluation through audits/ evaluating customer score cards and recognition scale/ awards. In our latest customer score card, AIS Glass received top score from its customers on satisfaction level.

Independent Assurance Statement



Asahi India Glass Ltd.

Assurance Statement on Asahi India Glass Limited's Business Responsibility and Sustainability Report Core

For

Reporting Period:

April 01, 2025 – March 31, 2026



Bureau Veritas (India) Private Limited

72 Business Park, 9th Floor, MIDC Cross Road 'C', Opp. SEEPZ Gate #2,
Andheri (East) Mumbai-400 093 India.

To

Board of Directors

Asahi India Glass Ltd.

Tower D, Global Business Park, MG Road, Gurugram, Haryana 122002

Introduction and Objective of Work

Bureau Veritas (India) Private Limited (herein after Bureau Veritas) has been engaged by Asahi India Glass Ltd. (hereinafter referred as “AIS” or “Company”), having **CIN L26102DL1984PLC019542**, to conduct an independent reasonable assurance of the Business Responsibility and Sustainability Report Core (hereinafter abbreviated as “BRSR Core”) for the period April 1, 2025, to March 31, 2026.

This Independent Assurance Opinion Statement (“Assurance Statement”) has been prepared for the stakeholders of AIS, only for the purpose of providing reasonable assurance relating to BRSR Core (Refer Annexure I) as notified by Securities and Exchange Board of India (“SEBI”) vide Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Intended User

The Assurance Statement is made solely for “AIS and its stakeholders” as per the governing contractual terms and conditions of the assurance engagement contract between AIS and Bureau Veritas. To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than “” for the work we have performed for this Assurance Statement, or our conclusions stated in the paragraph below.

Reporting Criteria

The applicable reporting framework for Business Responsibility and Sustainability Report (“BRSR”) as prescribed under Section IV-B of SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

The BRSR Core indicators are based on following nine ESG attributes:

1. Greenhouse Gas (GHG) Footprint
2. Water Footprint
3. Energy Footprint
4. Embracing Circularity - details related to waste management by the entity
5. Enhancing Employee Wellbeing and Safety
6. Enabling Gender Diversity in Business
7. Enabling Inclusive Development
8. Fairness in Engaging with Customers and Suppliers
9. Open-ness of Business

Scope and Boundary of Assurance

- Verification of whether the data and information included in the BRSR Core (forming part of the BRSR), comprising Key Performance Indicators (KPIs) / metrics across the 9 ESG attributes for the reporting period from 01.04.2025 to 31.03.2026, have been prepared and presented, in all material respects, in accordance with the applicable reporting criteria, and are free from material misstatement.
- Evaluation of the design, implementation, and operating effectiveness of the underlying reporting systems, processes, and internal controls used for the identification, collection, analysis, validation, and review of the reported information.

Reporting Boundary

The reporting boundary for this assurance engagement is limited to the standalone operations of AIS for the reporting period from 01.04.2025 to 31.03.2026.

Assurance Standards Used

Bureau Veritas has conducted a reasonable assurance engagement on the BRSR Core disclosures in accordance with the requirements of ISAE 3000 (Revised) and ISAE 3410, issued by the International Federation of Accountants (IFAC).

ISAE 3000 (Revised) provides the overarching framework for assurance engagements on non-financial information, while ISAE 3410 specifically addresses assurance of greenhouse gas (GHG) statements, including evaluation of emissions quantification, data management systems, and reporting boundaries.

The engagement was performed to evaluate whether the information presented in the report is free from material misstatement and has been prepared in accordance with the applicable reporting criteria. As part of the assurance process, the reported information has been assessed against the principles of Relevance, Completeness, Materiality, Reliability, Neutrality, and Understandability.

The Methodology Adopted for Assurance

Bureau Veritas conducted an independent reasonable assurance engagement on AIS BRSR Core disclosures for the period April 1, 2025, to March 31, 2026, aligned with the Reporting Criteria. The engagement was performed to obtain sufficient and appropriate evidence, considering materiality and associated risks.

The procedures included:

- Review of AIS BRSR Core disclosures to assess alignment with applicable requirements, including completeness and consistency of reported information.
- Assessment of assumptions, estimation approaches, and data management systems to evaluate data accuracy, consistency, reliability, completeness, and alignment with defined reporting boundaries and internal control mechanisms.
- Discussions with AIS management and relevant personnel involved in sustainability management, data compilation, reporting processes, and internal controls.
- Review of stakeholder engagement processes, materiality assessment approach, and supporting policies, procedures, and documentation related to ESG disclosures.
- Verification of data collection, transcription, and aggregation processes, including reconciliation with supporting evidence and testing of data trails.
- Sample-based testing of selected BRSR Core KPIs based on risk and materiality, including review of ESG practices and GHG emission calculations, supported by verification of underlying records, data trails, and corroborative evidence to assess whether disclosures are adequately supported and free from material misstatement.

Limitations and Exclusions

The assurance engagement conducted by Bureau Veritas is limited to the scope and period as defined in this Assurance Statement and does not extend to the following:

- Financial performance data and related disclosures of AIS, including audited financial statements, ratios, and financial projections.
- Activities, events, or practices occurring outside the defined period under review, including prior or subsequent reporting cycles and related developments.

- Forward-looking statements, including expressions of opinion, belief, objectives, or future commitments made by AIS, which are inherently uncertain in nature.
- Operations, activities, or entities outside the defined organizational and geographical boundaries of the report, including third parties, suppliers, and business partners.
- Compliance with applicable environmental, social, or legal regulatory requirements, including adherence to laws, regulations, and statutory obligations.
- Statements related to corporate positioning, reputation, or other subjective interpretations not supported by verifiable, auditable, and documented evidence.

Conclusion

Bureau Veritas has conducted an independent reasonable assurance engagement on AIS BRSR Core disclosures for the period April 1, 2025, to March 31, 2026. A reasonable assurance engagement is designed to obtain sufficient and appropriate evidence to reduce assurance risk to an acceptably low level and provide a positive conclusion.

Based on the procedures performed, evidence obtained and information and explanations provided by AIS management, and subject to the inherent limitations outlined in this Assurance Statement, in our opinion, AIS BRSR Core disclosures are, in all material respects, prepared in accordance with the Reporting Criteria defined in this Assurance Statement.

We have also evaluated the underlying reporting systems and processes, which are found to be appropriately designed and implemented to support the accuracy, completeness and reliability of the disclosures.

Responsibilities

AIS is responsible for the content of the Business Responsibility and Sustainability Report (“Report”), including identification of material topics, selection of reporting criteria, definition of reporting boundaries, and the monitoring, measurement, preparation, and presentation of data and disclosures.

Bureau Veritas was not involved in the preparation of the Report or underlying data. Its responsibility is limited to providing independent reasonable assurance on the non-financial disclosures within the defined scope.

This assessment is based on the information and data provided by AIS. Bureau Veritas shall not be held liable for any decisions made based on this assurance statement, and stakeholders are advised to consider the defined scope and inherent limitations while interpreting the conclusions.

Uncertainty

The reliability of assurance is subject to uncertainty(ies) that is inherent in the assurance process. Uncertainties stem from limitations in quantification models used, assumptions, or data conversion factors used or may be present in the estimation of data used to arrive at results. Our conclusions with respect to this assurance are naturally subject to any inherent uncertainty(ies) involved in the assurance process.

Statement of Independence, Impartiality, and Competence

Bureau Veritas is an independent professional services company specializing in Quality, Health, Safety, Social, and Environmental Management, with nearly 198 years of experience in providing independent assurance services. Bureau Veritas has implemented a Code of Ethics across its operations to maintain high ethical standards and is particularly vigilant in the prevention of conflicts of interest.

No member of the assurance team has any business relationship with AIS, its directors or officials beyond that required for this engagement. The assurance has been conducted independently, and no conflict of interest has been identified.

Bureau Veritas maintains a comprehensive system of quality control aligned with ISO/IEC 17021-1:2015, including documented policies and procedures covering ethical requirements, professional standards, and applicable legal and regulatory obligations.

Competence

The assurance engagement was carried out by a team possessing relevant expertise and experience in evaluating environmental, social, ethical, and health & safety information, systems, and processes. The team has a strong understanding of sustainability assurance methodologies and reporting frameworks, including ESG disclosures and applicable international standards such as GRI Standards, ISO 14001, ISO 45001, ISO 14064, ISO 14068, ISO 50001, ISO 9001 and IATF.

The engagement was performed in accordance with established professional practices and ethical principles, ensuring consistency, rigor, and adherence to applicable assurance requirements.

Restriction on use of our Assurance Statement

Our Assurance Statement providing independent reasonable assurance has been prepared and addressed to the Board of Directors of the Company, at the request of the Company, solely to assist the Company in reporting on its sustainability performance and activities. Accordingly, we accept no liability to anyone other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables.

The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.



Amit Kumar
Lead Assurer
Bureau Veritas (India) Private Limited
Noida, India

Date: 27 August 2026



Munji Rama Mohan Rao
Technical Reviewer
Bureau Veritas (India) Private Limited
Hyderabad, India

Date: 27 August 2026