



BHARAT DYNAMICS LIMITED

(A Govt. of India Enterprise, Ministry of Defence)

CIN :- L24292TG1970GOI001353

Corporate Office: - Plot No. 38-39, TSFC Building, Near ICICI Towers, Financial District,
Nanakramguda, Hyderabad-500032

Registered Office: - Kanchanbagh, Hyderabad-500058

Tel: 040-23456145; Fax: 040-23456110

E-mail: investors@bdl-india.in; website: <https://bdl-india.in>

Ref - BDL/CS/2026/SE-45

Date: 03/09/2026

To, Compliance Department The National Stock Exchange of India Ltd Exchange Plaza, Bandra-Kurla Complex, Bandra (East) Mumbai- 400051 Scrip Code- BDL	To, Compliance Department BSE Limited Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai- 400001 Scrip Code-541143
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Sub: Business Responsibility and Sustainability Report - 2025-26

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), please find attached herewith the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2025-26. The said report is also uploaded on the website of the company.

For Bharat Dynamics Limited

N. Nagaraja
Company Secretary

Business Responsibility & Sustainability Report FY 2025-26



Headquartered in Hyderabad, Bharat Dynamics Limited (BDL), was incorporated on 16 July, 1970 as a Public Sector Undertaking under the Ministry of Defence, Government of India to be the manufacturing base for guided missile systems and allied equipment for the Indian Armed Forces.

Since its inception, BDL has been working in collaboration with DRDO & foreign Original Equipment Manufacturers (OEMs) for manufacture and supply of various missiles and allied equipment to Indian Armed Forces.

The lead taken by the Nation to develop indigenous, sophisticated and contemporary missiles through the Integrated Guided Missile Development Programme (IGMDP), gave BDL an opportunity to be closely involved in the programme, wherein it was identified as the Prime Production Agency. This opened up a plethora of opportunities to assimilate advanced manufacturing and programme management technologies and skills.

Today, BDL has evolved as one among the few industries in the world having state-of-the-art facilities for manufacture and supply of Guided Missiles, Underwater Weapons, Air-borne products and allied defence equipment for the Indian Armed Forces. The Company also offers Product Life Cycle Support and Refurbishment / Life Extension of vintage Missiles.

BDL has graduated from being a missile manufacturer to a Weapon System Integrator and has emerged as a complete solution provider for the Indian Armed Forces.

BDL has three manufacturing units, out of which two are located in Telangana State (Hyderabad and Bhanur) and one at Andhra Pradesh (Visakhapatnam). As a part of expansion plan, the Company is in the process of setting up of additional manufacturing facilities at Ibrahimpatnam (near Hyderabad), Amravati in Maharashtra and Jhansi in UP which will be used to manufacture



Surface to Air Missiles (including new generation Missiles), VSHORAD rockets and propellants for various Anti-Tank Guided Missiles (ATGMs) respectively.

BDL has been constantly working towards upgrading its manufacturing technologies and processes to state-of-the-art including industry 4.0/ QA 4.0, Robotics operated workshops, latest Surface Mounted Devices assembly lines and has always maintained highest quality standards in its products by adopting to best QA practices like AS 9100, etc. The pursuit has resulted in reduction in production cost, benchmarking of productivity norms and modernisation of management system and less dependence on imported technology.

The 'ease of doing business' approach adopted by the Government of India has paved the way to create a congenial ecosystem for the company to manufacture products indigenously and offer its products/services to the customers, both, the Indian Armed Forces and the global buyers. During last few years, the Company has forayed into international market by offering its products to friendly foreign countries.

BDL, with its over five decades of missile and allied defence equipment manufacturing experience, skill-sets developed and state-of-the-art infrastructure, is poised to enter new avenues of manufacturing covering a wide range of weapon systems such as Air-to-Air Missiles, Air-to-Surface Missiles, Air Defence Systems, Underwater Weapons and Mines.

The quest for technological excellence has been the guiding principle of BDL and living up to the sobriquet, 'THE FORCE BEHIND PEACE'.



PRINCIPLE 1

Ethics, Transparency & Accountability



PRINCIPLE 2

Product Life Cycle Sustainability



PRINCIPLE 3

Employee Well Being



PRINCIPLE 4

Stakeholder Engagement



PRINCIPLE 5

Human Rights



PRINCIPLE 6

Environment



PRINCIPLE 7

Policy Advocacy



PRINCIPLE 8

Inclusive Growth and Equitable Development



PRINCIPLE 9

Customer Value Creation

SECTION A: GENERAL DISCLOSURES

I) Details of the listed entity

1. **Corporate Identity Number (CIN) of the Listed Entity:** L24292TG1970GOI001353
2. **Name of the Listed Entity:** Bharat Dynamics Limited
3. **Year of incorporation:** 1970
4. **Registered office address:** Kanchanbagh, Hyderabad, Telangana 500058
5. **Corporate address:** Plot No.38-39, TSFC Building, Near ICICI Towers, Financial District, Nanakramguda, Hyderabad, Telangana 500032
6. **E-mail:** investors@bdl-india.in
7. **Telephone:** 040-23456174
8. **Website:** <https://bdl-india.in>
9. **Financial year for which reporting is being done:** April 2025 – March 2026
10. **Name of the Stock Exchange(s) where shares are listed:** BSE Limited and National Stock Exchange of India Limited
11. **Paid-up Capital:** ₹1,83,28,12,500
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:**
N Nagaraja, Company Secretary
Email: investors@bdl-india.in
Contact Number: 040-23456145
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
14. **Name of assurance provider:** Sustainability Actions Private Limited
15. **Type of assurance obtained:** Reasonable Assurance – BRSR Core

II) Products/services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing of Weapon Systems	Missiles, Underwater weapons and Allied Defence Equipments	93.71 %
2	Repairs & Maintenance	Repairs & Overhauls and Job work	6.29 %

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

Sl. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacturing of Weapon Systems	25200	93.71%

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	3	2	5
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	Entire Indian Territory through Defence Forces
International (No. of Countries)	2

b. What is the contribution of exports as a percentage of the total turnover of the entity? - 28.76 %

c. A brief on types of customers:

BDL supplies to both national and international customers catering to Defence. The majority of the Company's supplies are to the Indian Armed forces namely Indian Army, Indian Navy and Indian Air Force.

IV) Employees

20. Details as at the end of Financial Year:

Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	743	631	84.93	112	15.07
2.	Other than Permanent (E)	563	407	72.29	156	27.71
3.	Total employees (D + E)	1306	1038	79.48	268	20.52
WORKERS						
4.	Permanent (F)	1358	1198	88.22	160	11.78
5.	Other than Permanent (G)	1586	1301	82.03	285	17.97
6.	Total workers (F + G)	2944	2499	84.88	445	15.12

Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	24	21	87.50	3	12.50
2.	Other than Permanent (E)	6	6	100.00	0	0.00
3.	Total differently abled employees (D + E)	30	27	90.00	3	10.00
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	62	59	95.16	3	4.84
5.	Other than permanent (G)	7	7	100.00	0	0.00
6.	Total differently abled workers (F + G)	69	66	95.65	3	4.35

21. Participation/Inclusion/Representation of women

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

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	7.97	5.38	7.59	8.10	5.45	7.72	9.76	4.74	9.08
Permanent Workers	10.33	6.63	9.90	7.84	7.91	7.85	7.58	2.18	6.99

V) Holding, Subsidiary and Associate Companies (including joint ventures)

23. Names of holding/subsidiary/associate companies/joint ventures:

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Electronic Warfare (Defence) Testing Foundation*	Associate	10%	No
2	Advanced Materials (Defence) Testing Foundation*	Associate	20%	No

* These two companies are section 8 companies incorporated under DTIS Scheme promulgated by Ministry of Defence, GoI and these entities are not considered for preparation of consolidated financial statements, as the company does not have rights to variable returns from its involvement, other than equity investment. These Joint Ventures are in form of Associates.

VI) CSR Details

24. i) Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No) : Yes
- ii) Turnover (in ₹) : ₹2,441.79 crore
- iii) Net worth (in ₹) : ₹4,240.97 crore

The details of complete CSR activities are reported in the Annual Report-2025-26 as **Annexure-I**

VII) Transparency and Disclosures Compliances

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

BDL abides by the code of conduct (CoC), which is a comprehensive document for ethical conduct for all internal and external stakeholders of the Company, thus covering 100% of its operations. The CoC has sections with sub-clauses that cover employees, customers, communities and the environment, value chain partners, financial stakeholders, governments, and group companies. The CoC extends to Group JVs/Subsidiaries/Suppliers/Contractors. There are defined channels for receiving complaints/grievances from stakeholders and these are addressed with expediency in upholding the ethical standards practiced in the Group.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes www.pgportal.gov.in	Nil	Nil	Nil	3	1	Nil
Investors (other than shareholders)	NA	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	YES https://www.bdl-india.in/sites/default/files/InformationforInvestors.pdf	19	0	Nil	20	0	Nil
Employees and workers	Yes https://www.bdl-india.in/sites/default/files/14GrievanceProcedure.pdf	21	2	Nil	12	0	Nil
Customers	Yes*	8	20	Nil	17	18	Nil
Value Chain Partners	Yes**	6	0	Nil	9	1	Nil
Other (HR & Miscellaneous matters)	Yes, Centralised Public Grievance Redress & Monitoring systems (CPGRAMS) under the Ministry of Personnel, Public Grievances & Pension, the Department of Administrative reforms & Public grievances www.pgportal.gov.in	13	0	Nil	0	0	Nil

* BDL supplies to both national and international customers catering to Defence. The majority of the Company's supplies are to the Indian Armed forces, hence all communication with customers is confidential information, so there is no weblink of the same. The issues were discussed with the customer and appropriate action has been taken.

** CVC has appointed Independent External Monitors as an alternative mechanism for dispute resolution between the stakeholders. The contact details of the IEMs are provided at <https://bdl-india.in/integrity-pact-iems>. Hence, there is no separate web-link for the policy

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

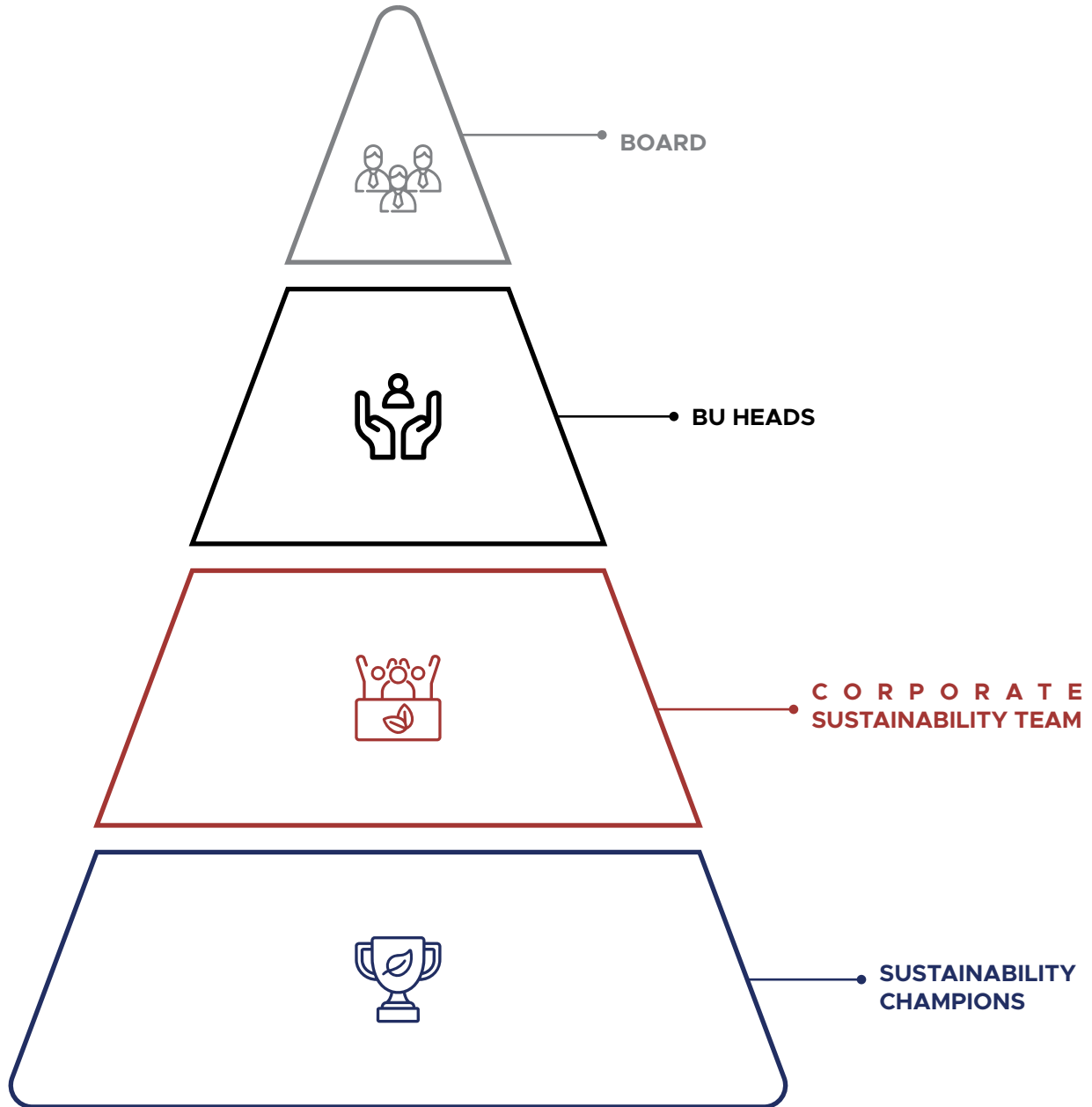
Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications:

Sl. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying Risk/Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Environmental Footprint -Waste management	Risk	Inadvertent non-compliance to existing and emerging regulations around recycling can result in statutory fines & penalties and also will lead to reputation damage.	Reduction in waste generation, maximisation of recycling and reuse.	Positive
2	Emission reduction and Energy Management	Opportunity	Opportunity to move towards energy efficiency, use of renewable energy, more energy efficient use of appliances to address climate change.	Not Applicable	Positive
3	Social Responsibility -Alignment with Local Communities	Risk	The business must be rooted in community and be aligned with the community's larger interests. Any adversarial relationship can hurt the company's ability to create longer term value	Fostering local communities, job creation, skill development, supporting local relief efforts where required in times of crisis and paying taxes	Negative
4	Corporate Governance — Board composition	Risk	BDL being a CPSE, the appointment of Directors are made by Govt. of India and the Company has no control over filling up of the vacancy within the stipulated time frame specified under the Act/ Rules / Regulations, to comply with the same.	Continuous follow up to be made with Administrative Ministry, Gol for Appointment of Directors	Negative
5	Human Resources	Risk/Opportunity	Retirement of skilled manpower will be a risk as well as opportunity. As an opportunity it will open window for induction of new talent and young blood which will increase the productivity and efficiency in the company	The company is working with recruitment strategies to meet long workforce needs, including campus recruitments. Knowledge transfer and cross functional trainings are being planned and implementation is in progress. Skill revalidation and upgradation programmes are being conducted for the employees in various trades	Positive
6	Cyber Security	Risk	Privacy and Data Security is becoming a major risk due to increasing digitisation	The Company has implemented measures as per IT Security Policy for protecting from Cyber-attacks & threats	Negative

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.

BDL has a well-established Sustainability Governance Structure to benchmark, implement and monitor sustainability aligned decisions and actions. The sustainability performance funnels into the Apex Leadership team and the CSR Committee at Board for guidance.



SUSTAINABILITY GOVERNANCE STRUCTURE

Sl. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1	A	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	B	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	C	Web Link of the Policies, if available								
	Principle	Name of the Policy and Web link								
	1 Ethics, Transparency & Accountability	1. Code of Conduct- https://www.bdl-india.in/sites/default/files/CodeofConduct_1.pdf 2. Environmental, Social & Governance (ESG) Policy- https://www.bdl-india.in/sites/default/files/ESGPolicy_0.pdf 3. Composition of Board Level Committees- https://www.bdl-india.in/sites/default/files/Composition-various-committees-Board%20of%20Directors.pdf 4. Familiarisation Programme for Independent Directors; https://www.bdl-india.in/sites/default/files/Familiarisation%20Programme%20for%20Independent%20Directors_0_0.pdf 5. Terms of Appointment of Part-time Official & Non-Official Directors- http://bdl-india.in/sites/default/files/TermsOfAppointmentOfPartTimeOfficialDirectors.pdf https://www.bdl-india.in/sites/default/files/Terms-appointment-of-Part%20Time-NonofficialDirectors.pdf 6. Official Secrets Act, 1923- https://www.bdl-india.in/sites/default/files/OfficialSecretAct.pdf 7. Policy on Related Party Transactions- https://www.bdl-india.in/sites/default/files/PolicyonRelatedPartyTransactions_1_1.pdf 8. BDL Cyber Security Policy- https://www.bdl-india.in/sites/default/files/Cybersecuritypolicy_0.pdf 9. Risk Management Policy- https://www.bdl-india.in/sites/default/files/RiskManagementPolicy2019_0.pdf 10. Dividend Distribution Policy- https://www.bdl-india.in/sites/default/files/DividendDistributionPolicy_1.pdf 11. Insider Trading Policy- https://www.bdl-india.in/sites/default/files/InsiderTradingPolicyAmended_0.pdf 12. Policy for Orderly Succession of Senior Management- https://www.bdl-india.in/sites/default/files/PolicyfororderlysuccessionofSeniorManagement_1_0.pdf 13. Policy on Preservation of Documents & Archival- https://www.bdl-india.in/sites/default/files/Policyonpreservationofdocumentsandarchival_1.pdf 14. Whistle Blower Policy/Vigil Mechanism- https://www.bdl-india.in/sites/default/files/WBP.pdf 15. Policy on Materiality- https://www.bdl-india.in/sites/default/files/PolicyonMateriality_1.pdf 16. Anti-Corruption & Anti-Bribery Policy- https://www.bdl-india.in/sites/default/files/BDLACABPolicy_0.pdf								
	2 Sustainable Products & Services	1. Environmental, Social & Governance (ESG) Policy- https://www.bdl-india.in/sites/default/files/ESGPolicy_0.pdf 2. Risk Management Policy- https://www.bdl-india.in/sites/default/files/RiskManagementPolicy2019_0.pdf								
	3 Employee Well-being	1. Code of Conduct- https://www.bdl-india.in/sites/default/files/CodeofConduct_1.pdf 2. Environmental, Social & Governance (ESG) Policy- https://www.bdl-india.in/sites/default/files/ESGPolicy_0.pdf 3. Equal Opportunity Policy under RPwD Act, 2016- https://www.bdl-india.in/sites/default/files/EqualOppurtunityPolicy_0.pdf 4. Policy for Orderly Succession of Senior Management – https://www.bdl-india.in/sites/default/files/PolicyfororderlysuccessionofSeniorManagement_1_0.pdf 5. Whistle Blower Policy/Vigil Mechanism- https://www.bdl-india.in/sites/default/files/WBP.pdf 6. Risk Management Policy- https://www.bdl-india.in/sites/default/files/RiskManagementPolicy2019_0.pdf								

Sl. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
	Principle	Name of the Policy and Web link								
4	Stakeholder Responsiveness	1. Code of Conduct- https://www.bdl-india.in/sites/default/files/CodeofConduct_1.pdf 2. Environmental, Social & Governance (ESG) Policy- https://www.bdl-india.in/sites/default/files/ESGPolicy_0.pdf 3. Composition of Board Level Committees- https://www.bdl-india.in/sites/default/files/Composition-various-committees-Board%20of%20Directors.pdf 4. Familiarisation Programme for Independent Directors- https://www.bdl-india.in/sites/default/files/Familiarisation%20Programme%20for%20Independent%20Directors_0_0.pdf 5. Policy on Related Party Transactions- https://www.bdl-india.in/sites/default/files/PolicyonRelatedPartyTransactions_1_1.pdf 6. Dividend Distribution Policy- https://www.bdl-india.in/sites/default/files/DividendDistributionPolicy_1.pdf 7. Whistle Blower Policy/Vigil Mechanism- https://www.bdl-india.in/sites/default/files/WBP.pdf 8. Policy on Materiality- https://www.bdl-india.in/sites/default/files/PolicyonMateriality_1.pdf 9. Anti-Corruption & Anti-Bribery Policy- https://www.bdl-india.in/sites/default/files/BDLACABPolicy_0.pdf 10. Risk Management Policy- https://www.bdl-india.in/sites/default/files/RiskManagementPolicy2019_0.pdf								
5	Human Rights	1. Code of Conduct- https://www.bdl-india.in/sites/default/files/CodeofConduct_1.pdf 2. Environmental, Social & Governance (ESG) Policy- https://www.bdl-india.in/sites/default/files/ESGPolicy_0.pdf 3. Equal Opportunity Policy under RPwD Act, 2016- https://www.bdl-india.in/sites/default/files/EqualOppurtunityPolicy_0.pdf 4. Whistle Blower Policy/Vigil Mechanism- https://www.bdl-india.in/sites/default/files/WBP.pdf 5. Risk Management Policy- https://www.bdl-india.in/sites/default/files/RiskManagementPolicy2019_0.pdf								
6	Environment	1. Code of Conduct- https://www.bdl-india.in/sites/default/files/CodeofConduct_1.pdf 2. Environmental, Social & Governance (ESG) Policy- https://www.bdl-india.in/sites/default/files/ESGPolicy_0.pdf 3. Risk Management Policy- https://www.bdl-india.in/sites/default/files/RiskManagementPolicy2019_0.pdf								
7	Responsible Public Policy & Regulatory Compliance	1. Code of Conduct- https://www.bdl-india.in/sites/default/files/CodeofConduct_1.pdf 2. Environmental, Social & Governance (ESG) Policy- https://www.bdl-india.in/sites/default/files/ESGPolicy_0.pdf 3. Composition of Board Level Committees- https://www.bdl-india.in/sites/default/files/Composition-various-committees-Board%20of%20Directors.pdf 4. Familiarisation Programme for Independent Directors- https://www.bdl-india.in/sites/default/files/Familiarisation%20Programme%20for%20Independent%20Directors_0_0.pdf 5. Terms of Appointment of Part-time Official & Non-Official Directors- http://bdl-india.in/sites/default/files/TermsOfAppointmentofParttimeOfficialDirectors.pdf https://www.bdl-india.in/sites/default/files/Terms-appointment-of-Part%20Time-NonofficialDirectors.pdf 6. Official Secrets Act, 1923- https://www.bdl-india.in/sites/default/files/OfficialSecretAct.pdf 7. Policy on Related Party Transactions- https://www.bdl-india.in/sites/default/files/PolicyonRelatedPartyTransactions_1_1.pdf 8. Insider Trading Policy- https://www.bdl-india.in/sites/default/files/InsiderTradingPolicyAmended_0.pdf								

Sl. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Policy and management processes									
	9. Policy on Preservation of Documents & Archival https://www.bdl-india.in/sites/default/files/Policyonpreservationofdocumentsandarchival_1.pdf									
	10. Policy on Materiality- https://www.bdl-india.in/sites/default/files/PolicyonMateriality_1.pdf									
	11. Anti-Corruption & Anti-Bribery Policy- https://www.bdl-india.in/sites/default/files/BDLACABPolicy_0.pdf									
	12. Risk Management Policy- https://www.bdl-india.in/sites/default/files/RiskManagementPolicy2019_0.pdf									
8	Inclusive Growth									
	1. Code of Conduct- https://www.bdl-india.in/sites/default/files/CodeofConduct_1.pdf									
	2. Environmental, Social & Governance (ESG) Policy- https://www.bdl-india.in/sites/default/files/ESGPolicy_0.pdf									
	3. Equal Opportunity Policy under RPwD Act, 2016- https://www.bdl-india.in/sites/default/files/EqualOppurtunityPolicy_0.pdf									
	4. Risk Management Policy- https://www.bdl-india.in/sites/default/files/RiskManagementPolicy2019_0.pdf									
9	Consumer Value									
	1. Code of Conduct- https://www.bdl-india.in/sites/default/files/CodeofConduct_1.pdf									
	2. Environmental, Social & Governance (ESG) Policy- https://www.bdl-india.in/sites/default/files/ESGPolicy_0.pdf									
	3. BDL Cyber Security Policy- https://www.bdl-india.in/sites/default/files/Cybersecuritypolicy_0.pdf									
	4. Official Secrets Act, 1923- https://www.bdl-india.in/sites/default/files/OfficialSecretAct.pdf									
	5. Risk Management Policy- https://www.bdl-india.in/sites/default/files/RiskManagementPolicy2019_0.pdf									
	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Principle 1: ISO 9001:2015, AS 9100D Principle2: ISO 14001:2015 Principle 3: ISO 9001:2015, AS 9100D Principle 4: ISO 9001:2015, AS 9100D Principle 5: ISO 9001:2015, AS 9100D Principle 6: ISO 14001:2015, ISO 17025:2017 Principle 7: ISO 9001:2015, AS 9100D Principle 8: ISO 9001:2015, AS 9100D Principle 9: ISO 9001:2015, ISO 22001:2022								

Sl. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has formalised a long-term commitment to achieve Net-Zero Carbon Emissions across all operations by 2035, aligning its corporate sustainability roadmap with the national climate action agenda. As part of the structured glide path toward this 2035 target, the Company established and successfully achieved the following specific milestones during the immediate past reporting financial year: » 100% Renewable Energy share: Achieved complete reliance on renewable energy across all manufacturing units by adopting green energy tariffs and securing 100% green power supply contracts. This 100% renewable mix will be maintained continuously through 2035. » Green Infrastructure Certification: Converted the Design & Engineering building into an eco-friendly facility, successfully earning the U.S. Green Building Council (USGBC) "Platinum Rating" certification to serve as a sustainable baseline for future expansions. » Decarbonisation of Campus Transit: Initiated the phase-out of fossil-fuel internal transit by deploying a battery-operated fleet, including four electric bicycles and one electric truck, towards a long-term goal of 100% clean campus mobility. » Targeted Energy Efficiency Upgrades: Executed extensive facility infrastructure upgrades to reduce overall energy intensity, successfully installing 320 Brushless Direct Current (BLDC) fans, 11 Variable Frequency Drives (VFDs), 35 occupancy sensors, 2 Automatic Power Factor Correction (APFC) controllers, and 3 high-efficiency IE4 motors.								
6	Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	As stated above at Sl. No. 5, the company makes steady progress towards its Net Carbon Zero target by 2035 with focused action across energy efficiency, clean energy transition, decarbonisation of campus transit etc.,								
Governance, leadership, and oversight										
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The Company being a Defence Manufacturing Company, its products are tested at various level with many trials, which has impact on environment. We aim to create a sustainable future through environment and energy conservation activities for the community. All emissions and waste generated are monitored as prescribed by the Pollution Control Boards thereby BDL is complying with all applicable act/rules. The Company is also actively promoting socioeconomic rejuvenation through targeted CSR activities such as healthcare, Skill Development for Employment Enhancement & Self Employment, Education, Sanitation, Drinking Water, Environment Sustainability and Sports Development etc.								

Sl. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9												
Policy and management processes																						
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The CSR & Sustainability Development Committee is responsible for the implementation and oversight of the Business Responsibility Policy. The details of the CSR & Sustainability Development Committee are mentioned in response to question no. 9 below.																				
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, CSR & Sustainability Development Committee are responsible for decision making on sustainability related issues. Composition of the Committee as on 31 March 2026 as follows: <table><thead><tr><th>Name of Director</th><th>DIN</th><th>Category</th></tr></thead><tbody><tr><td>Shri Chetan Bansilal Kankaria, Chairman of the Committee</td><td>09402860</td><td>Independent Director</td></tr><tr><td>Shri D. V. Srinivas Rao, Member</td><td>10652125</td><td>Director-Technical (Executive Director)</td></tr><tr><td>Shri G. Gayatri Prasad, Member</td><td>10877803</td><td>Director - Finance (Executive Director)</td></tr></tbody></table>									Name of Director	DIN	Category	Shri Chetan Bansilal Kankaria, Chairman of the Committee	09402860	Independent Director	Shri D. V. Srinivas Rao, Member	10652125	Director-Technical (Executive Director)	Shri G. Gayatri Prasad, Member	10877803	Director - Finance (Executive Director)
Name of Director	DIN	Category																				
Shri Chetan Bansilal Kankaria, Chairman of the Committee	09402860	Independent Director																				
Shri D. V. Srinivas Rao, Member	10652125	Director-Technical (Executive Director)																				
Shri G. Gayatri Prasad, Member	10877803	Director - Finance (Executive Director)																				
10	Details of Review of NGRBCs by the Company																					
Performance against above policies and follow up action		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9												
Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes												
Frequency		As and when required																				
(Annually/Half-Yearly/Quarterly/Any other-please specify)																						
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9												
Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes												
Frequency		As and when required																				
(Annually/Half-Yearly/Quarterly/Any other-please specify)																						
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	No	No	No	No	No	No	No	No	No												
12	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:	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 categorised as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

PRINCIPLE 1:

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:

BDL is guided by the principles of the code of conduct. The Company requires its employees to be aware of the code and conduct themselves in line with the principles outlined therein. There are regular training sessions for new inductees and annual online certification/re-certification on the learning platform which are required to be completed to ensure thorough dissemination of what is considered ethical conduct and the repercussions of non-adherence.

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness
Board of Directors	2	During the year, the Board engaged in various updates pertaining to the business, regulatory, safety, cybersecurity, BDL Code of Conduct, integrity and ESG matters. Further, selected Directors have been provided training programme on Director Certification Masterclass and also sent for Orientation Programmes as part of DPE Capacity Building Initiatives.	43%
KMPs	2	Governance & Leadership	100%
Employees other than BoD and KMPs	84	Skill based	78.0%
	4	Safety	22.3%
	20	Governance	69.0%
	6	Cybersecurity	37.0%
	3	Human Rights	34.4%
Workers	8	Skill based	19.9%
	1	Safety	3.0%
	2	Governance	5.4%
	1	Cybersecurity	9.6%
	4	Human Rights	12.1%

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. (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of the Listing Regulations, 2015 and as disclosed on the entity’s website):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in ₹)	Brief of the case	Has any appeal been preferred? (Yes/No)
Penalty/Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding Fee	-	-	-	-	-
Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the case		Has any appeal been preferred? (Yes/No)
Imprisonment		NIL			
Punishment					

3) Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed: Not Applicable

4) Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy: Yes. https://bdl-india.in/sites/default/files/BDLACABPolicy_0.pdf

The BDL ACAB Policy establishes a zero-tolerance approach toward bribery, corruption, facilitation payments, kickbacks, and other unethical practices across all business operations. It applies to all directors, employees, contractors, consultants, agents, and third parties associated with BDL. The policy mandates ethical conduct, conflict-of-interest disclosure, accurate records, whistleblower protection, and oversight by the Chief Vigilance Officer (CVO). Violations may result in disciplinary action, departmental inquiry, or investigation by agencies such as the CBI, in accordance with applicable laws and CVC guidelines.

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

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

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

	FY 2025-26		FY-2024-25	
	Number	Remarks	Number	Remarks
No complaints were received with regard to conflict of interest against Directors	0	NA	0	NA
No complaints were received with regard to conflict of interest against KMPs	0	NA	0	NA

7) Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators / law enforcement agencies / judicial institutions, on cases of corruption and conflicts of interest:

Not applicable, as there are no fines/penalties/action taken by any law enforcement authority during the financial year on cases of corruption and conflicts of interest.

8) Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured):

	FY 2025-26	FY 2024-25
Number of days of accounts payables	248	181

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:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	Purchases from trading houses as % of total purchases	1.09%	2.78%
	Number of trading houses where purchases are made from	225	335
	Purchases from top 10 trading houses as % of total purchases from trading houses	51.52%	54%
Concentration of Sales	Sales to dealers/distributors as % of total sales	BDL is engaged in the business of manufacturing and supply of various Missiles and allied Defence equipments. The majority of the Company's supplies are to the Indian Armed Forces	
	Number of dealers / distributors to whom sales are made		
	Sales to top 10 dealers/distributors as % of total sales to dealers / distributors		
Share of RPTs in	Purchases (Purchases with related parties / Total Purchases)	NIL	
	Sales (Sales to related parties / Total Sales)		
	Loans & advances (Loans & advances given to related parties/Total loans & advances)		
	Investments (Investments in related parties / Total Investments made)		

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
12	Vendors Development Programmes	2.67 %

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

Yes. The Company has implemented robust mechanisms to identify, disclose and manage conflicts of interest involving members of the Board, in line with its Code of Conduct and applicable regulatory requirements. The Company's Code of Conduct gives guidance and reflects the Core Values of the Company. It also addresses potential scenarios of conflict of interest and requires intimation/ consent of the Ethics and Compliance Task Force. The Code acknowledges that it does not address all possible forms of conflict and encourages to take right decisions when faced with difficult choices guided by good judgement. All Board members are required to make disclosures relating to their financial interests, affiliations, and relationships that could potentially influence their decision-making, both at the time of appointment and on a periodic basis thereafter, in accordance with statutory and regulatory requirements. In the event of identification of any actual or potential conflict of interest, the concerned Board member is required to recuse from deliberations and refrain from voting on the relevant matter.

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:

	Financial Year 2025-26	Financial Year 2024-25	Details of improvements in environmental and social impacts
R&D	-	-	BDL Invests in R&D projects with focus on environmental and social impacts such as 100% Renewable share in all the units, conversion of existing building to green building, replacing of hazardous chemicals and installation of energy efficient appliances. Benefits from these R&D projects include waste recycling, waste disposal in scientific manner, reduction in GHG emissions / energy consumption, and which led to efficient and customer compliant & efficient product. The capex on these projects amounts to 0.37% of total capex for the year 2025-26.
Capex	0.37%*	0.63%*	Purchase of energy efficient appliances led to reduction in energy consumption

*CAPEX on ESG/Total CAPEX

2) Does the entity have procedures in place for sustainable sourcing? (Yes/No). If yes, what percentage of inputs were sourced sustainably?

In compliance with the Procurement Policy of the Government of India, BDL has surpassed the mandated procurement requirement of 25% from Micro, Small, and Medium Enterprises (MSMEs). During the year 2025-26, BDL has procured 36.6% of goods and services from MSMEs out of its total procurement. By achieving the mandated target of 25% from MSMEs, BDL has demonstrated its commitment to supporting and promoting the growth of these enterprises and established a sustainable sourcing.

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:

The main products of the company are Missiles, Underwater Weapons and allied Defence Equipments for use in strategic/ national security applications. After the products are sold, nothing would return to the business. Hence, the company is not in a position to reclaim the products for reusing, recycling and disposing at the end of life. However, BDL has a defined procedure in place for disposal of e-waste, hazardous waste and metal scrap.

- 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.**

Extended Producer Responsibility is currently not applicable to BDL activities.

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)?** No
- 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.** Not Applicable
- 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):** Not Applicable
- 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 format:** Nil
- 5) **Reclaimed products and their packaging materials (as percentage of products sold) for each product category:**
Nil

PRINCIPLE 3:

Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

- 1) a. **Details of measures for the well-being of employees:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F/A)
Permanent Employees											
Male	631	631	100	631	100	0	0	631	100	631	100
Female	112	112	100	112	100	112	100	0	0	112	100
Total	743	743	100	743	100	112	15.07	631	84.93	743	100
Other than permanent Employees											
Male	407	407	100	407	100	0	0	0	0	0	0
Female	156	156	100	156	100	156	100	0	0	0	0
Total	563	563	100	563	100	156	28	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	1198	1198	100	1198	100	0	0	1198	100	1198	100
Female	160	160	100	160	100	160	100	0	0	160	100
Total	1358	1358	100	1358	100	160	12	1198	88.21	1358	100
Other than permanent Workers											
Male	1301	1301	100	1301	100	0	0	0	0	0	0
Female	285	285	100	285	100	0	0	0	0	0	0
Total	1586	1586	100	1586	100	0	0	0	0	0	0

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent)

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	1.06%	0.88%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	Nil	Nil	NA	Nil	Nil	NA
Others – please specify						
a) Leave Encashment	100	100	NA	100	100	NA
b) Contributory Pension	100	100	NA (Voluntary Deduction)	100	100	NA (Voluntary deduction)
c) Group Insurance Scheme	100	100	Y	100	100	Y

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.

Yes, BDL complies with the requirements as prescribed under Rights of Persons with Disabilities Act, 2016

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, the web link to the policy is https://bdl-india.in/sites/default/files/EqualOppurtunityPolicy_0.pdf

5) Return to work and Retention rates of permanent employees and workers that took parental leave:

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

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers/ Other than Permanent Workers	Yes. The procedure has three stages to ensure transparency and involvement of higher officers in case of any difficulty faced by lower-level officers to redress the grievances. At the first stage, the employee has to put in his grievance in a specific format to the Sectional Head. The decision will be communicated to the aggrieved employee within 6 days by the Sectional Head. In the second stage, the employee may put in his grievance to the Departmental Head and the Departmental Head will give his decision within 10 days. In the third stage, the employee may prefer a representation to the Secretary of the Grievance Redressal Committee. The Committee after consultation with the Officers concerned and the aggrieved employee give its decision within 15 days.

Yes/No (If Yes, then give details of the mechanism in brief)	
Permanent Employees/ Other than Permanent Employees	Yes. An aggrieved officer, shall present his grievance in writing giving full details of his grievance to his Departmental Head, who shall meet the concerned officer in the presence of the Officer's immediate superior. After hearing the grievance, the Head of the Department should give his decision within fifteen days of the receipt of the grievance. At second stage, the employee may send a representation to the Secretary or the Grievance Redressal Committee with a copy to Departmental Head, who gave/did not give the decision at the first stage who will give its recommendations to the General Manager/Head of the Division within one month from the date of receipt of the grievance by the secretary of the committee. The decision of the General Manager/Head of the Division which will be conveyed to the aggrieved officer within one month from the date of receipt of the recommendation of the Grievance Committee, will be final. In exceptional cases, the aggrieved officer whose grievance was considered and who is not satisfied with the decision of the General Manager/Head of the Division, will have the option to appeal to the Managing Director/Director concerned. Decision of such appeals will be taken within one month from the date of receipt of appeal and conveyed to the officer. The decision of the Managing Director/Director concerned, as the case may be, will be final and binding on the aggrieved officer.

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total	743	743	100	759	759	100
Permanent Employees						
Male	631	631	100	648	648	100
Female	112	112	100	111	111	100
Total Permanent Workers	1358	1358	100	1510	1510	100
Male	1198	1198	100	1338	1338	100
Female	160	160	100	172	172	100

8) Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	631	147	23.30	493	78.13	648	51	7.88	439	67.75
Female	112	22	19.64	99	89.39	111	14	12.61	69	62.16
Total	743	169	22.75	592	79.68	759	65	8.56	508	66.93
Workers										
Male	1198	42	3.50	266	22.20	1338	03	0.22	75	5.61
Female	160	04	2.50	34	21.25	172	00	0.00	15	8.72
Total	1358	46	3.39	300	22.09	1510	03	0.20	90	5.96

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	631	598	94.77%	648	648	100%
Female	112	106	94.64%	111	111	100%
Total	743	704	94.75%	759	759	100%
Workers						
Male	1198	1198	100.00%	1338	1338	100%
Female	160	160	100.00%	172	172	100%
Total	1358	1358	100.00%	1510	1510	100%

All the employees undergo Performance and Career Development Reviews. The Company has a robust IT tool to conduct the same. Discussions are carried out periodically and feedback for development is provided. Performance review of workers is determined on the basis of Productivity Linked Performance.

10) Health and safety management system:

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

Yes, safety is a core value over which no business objective can have a higher priority. BDL Safety Management Framework covers all the business activities and the same are aligned with the BDL Health and Safety Management System as well as ISO 45001:2018 requirements. The coverage is 100% and includes all employees and workers.

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

BDL Safety Management System comprises standard safety processes which includes Hazard Identification Risk Assessment (HIRA), Work permit system, Daily Safety Patrolling etc., for identifying work related hazards and assess risks. Safety Audits & Safety Inspections are carried out by Safety Department to identify work related hazards and assess risk on a routine and non-routine basis.

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

Yes, the company has an established Hazard Identification and Risk Assessment (HIRA) process for both routine and non- routine jobs

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

Yes, all the sites have access to non-occupational medical and healthcare services either on-site or nearby. In addition, personnel are being trained to respond appropriately to medical emergencies on-site.

11) Details of safety related incidents:

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	0.1967
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	1
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

- » Hazard identification, Risk Assessment and Management is done in accordance with Hazard Identification and Risk Assessment (HIRA) Procedure and Job Safety Analysis (JSA) Procedure.
- » Hierarchy of controls is followed for application of risk control measures. Control Plans commensurate to risk are deployed before execution of job. No job is executed until risks are brought to acceptable range.

- » Safety Committees are in place at various levels to review the adequacy of resources for safety and to provide support for safety management system deployment.
- » Deployment of Safe and Healthy system of work is assured through periodic safety audits and inspections across sites.

13) Number of Complaints on the Working Conditions and Health and Safety made by employees and workers:

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	4	0	Nil	5	0	Nil
Health & Safety	9	2	Nil	6	1	Nil

14) Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100 % of the plants and offices were assessed by TG Factories Dept. (Statutory body), Annual
Working Conditions	Explosive Safety audit by CFEES (MoD, Delhi) and Explosive safety audit by MSQAA.

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.

Based on recent assessments of health, safety, and working conditions, the following corrective actions have been implemented or are currently underway to mitigate significant risks and ensure a safe working environment:

- » **Work Permit System:** Enforced stringent implementation of the Permit-to-Work (PTW) system for all non-routine, high-risk tasks, including working at height, hot works, civil infrastructure, excavation, and electrical works.
- » **Mega Medical Camp:** Conducted a specialised medical camp under the "Swasth Nari Sashakt Parivar Abhiyan" in coordination with PHC Bhanur, providing Gynaecology, Paediatrics, Nutrition, Dietetics, Dentistry, and General Medicine consulting for all female employees, CISF personnel, and township residents.
- » **Targeted Eye Checkups:** Organised dedicated eye checkups for employees working in precision-critical environments, specifically the Wirespool and Gyro sections.
- » **Safety Awareness Campaigns:** Conducted comprehensive awareness programmes covering Industrial Safety, Explosive Safety, Health and Well-being, Environmental Management Systems (EMS), and Road Safety for all Executives, Non-Executives, Contract Employees, and Apprentices.
- » **Safety Committee Training:** Imparted specialised external safety training through the National Safety Council specifically for safety committee members.
- » **Emergency Medical Readiness:** Stocked essential, life-saving anti-venom and anti-rabies injections at the hospital to handle emergency wildlife and animal exposure.
- » **Governance & Review:** Conducted periodic Industrial & Explosive Safety Committee meetings to consistently apprise, review, and mitigate identified health and safety issues.
- » **Moisture Controls:** Installed hygrometers in all storage magazines to ensure continuous and precise environmental monitoring for explosive safety.
- » **Shift-Level Monitoring:** Deployed dedicated Safety Officers to monitor critical safety measures and operational parameters shift-by-shift across two working shifts.
- » **Electrostatic Hazard Training:** Conducted expert-led external training on Electrostatic Discharge (ESD) hazards specifically for personnel operating in explosive areas.
- » **Electrical Grounding:** Installed new earth pits to strengthen electrical grounding systems and eliminate surge or static hazards.
- » **Height Access Equipment:** Procured and deployed mechanical boom lifts to ensure safe access and eliminate fall risks during critical height work.

- » **Material Handling Infrastructure:** Installed an Electric Overhead Traveling (EOT) crane at Magazine-10 to ensure safe, ergonomic, and effective utilisation of the storage facility.
- » **Institutional Safety Training:** Imparted regular internal (in-plant) and external (out-of-plant) training in "Industrial & Explosive Safety" via the National Safety Council and the Centre for Fire, Explosive and Environment Safety (CFEES).
- » **Workforce Training Scale:** Executed 10 batches of internal safety training programmes covering 550 regular and contract staff members, while sponsoring 3 external safety training programmes for specialised personnel.

Leadership Indicators

1) Does the entity extend any life insurance or any compensatory package in the event of death of –

(A) Employees (Y/N): Yes

(B) Workers (Y/N): Yes

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

The Bills of the contractor are cleared after ensuring remittance of statutory dues to the concerned authorities by verifying deposit/remittance challans submitted along with the bills

3) Provide the number of employees / workers having suffered high consequence work related injury/ ill-health/ fatalities who have been are rehabilitated:

	Total no. of affected employees/ workers		Rehabilitated employees/ workers placed in employment or family members placed on employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

5) Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed	
Health and safety practices	Nil
Working Conditions	Nil

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.

- a) ISO 45001 /OHSAS 18001 certification is mandatory for all value chain partners involved with High-Risk jobs execution with organisation
- b) Ensured 100% Safety Training of Workforce of Service providers by an approved Training Institute
- c) Ensured periodic safety performance evaluation of Service providers.
- d) Safety performance linked incentive schemes for service providers are being provided

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.

BDL identifies its stakeholder groups through the Stakeholder Engagement and Materiality Assessment process. The company has effective system for identification of key stakeholders and it is an ongoing process, where the Company interacts with its stakeholders at different levels to understand and address their expectations and collaborates with them for creating shared value.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others –please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Stakeholders relationship committee	No	Meetings, emails, newspaper advertisement, website, Annual Reports	Annually	To redress the grievances of the investors/shareholders and to review measures for effective exercise of voting rights by shareholders
Employees	No	E-newsletter	Monthly, weekly, occasionally and fortnightly	Information on Company activities
Customers	No	Email, Letters, Meeting	Monthly	To understand product requirements and also sorting out technical and logistics issues
Vendors/Suppliers	No	Website, Emails, Newspaper Advertisements	Annually and against specific tenders	To increase the vendor base and also address the grievances in tendering process. Tenders are hosted in website for vendors participation
Industry bodies, Regulators	No	Email, letters, Meetings	As and when required	Ensure compliances to all local laws
Safety Committee	No	Emails & Notice Board	As and when required	To address safety issues in the Company from time to time, ensure proper working conditions and to create safety awareness among the employees
Works Committee	No	Emails & Notice Board	As and when required	Matters connected to issue of uniform, overcoats, shoes etc, amenities such as drinking water, crèche, Rest rooms etc
Welfare Committee	No	Emails & Notice Board	As and when required	conducting recreational and cultural activities annually, social and educational awareness programmes, etc. Arrange outdoor and indoor games

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.

The company recognises the importance of addressing the interests of all its stakeholders through a structured and proactive stakeholder engagement framework. It undertakes regular and systematic engagements with identified stakeholder groups on economic, environmental, and social aspects to understand their expectations, identify material risks and opportunities, and build long-term trust. The below board level CSR & SD committee of the company will have regular interactions with the stakeholders on the economic, environmental and social topics as a part of CSR activities of the Company. The same will be apprised to the CSR & SD Committee of the Board and to the Board in their respective meetings.

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. The company engages with its stakeholders on continuous basis to identify and address environmental and social topics. These interactions help the company to stay aligned with the expectations and concerns of various stakeholder groups. Inputs received from stakeholders are incorporated into the company's policies and activities in several ways.

CSR Initiative - Projects in the areas such as education, healthcare and community development are undertaken based on inputs received on stakeholders and community needs.

Policy Development - Directions and recommendations from sub-committees of the Board which reflect stakeholder's perspectives are integrated into the company's policies and operational activities.

This systematic consultation ensures that the company's social and environmental initiatives are aligned with the stakeholder's expectations, regulatory requirements and long-term sustainability goals.

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

BDL is deeply committed to development, institution building and sustainable oriented initiative with a focus on empowering marginalised and underprivileged communities. CSR activities are designated to promote inclusive growth and equitable social development. A large portion of CSR efforts are directed towards addressing the needs of vulnerable and marginalised stakeholder groups.

Key areas of intervention include:

- Healthcare** - strengthening of health infrastructure in Government hospitals, deploying healthcare units in rural and underserved areas.
- Education and knowledge enrichment** - facilitating access to technology enabling learning resources in government learning institutions and supporting vocational skill development programmes for improving the employability of youth and preparing them for evolving industry needs.
- Community empowerment and livelihood** - encouraging sustainable livelihood opportunities by providing skill training and designing initiatives that enhance inclusivity and uplift underprivileged groups.

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:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees workers covered (B)	% (B / A)	Total (C)	No. of employees workers covered (D)	% (D/C)
Employees						
Permanent	743	261	35.13	759	408	53.76
Other than permanent	563	152	26.99	543	-	-
Total Employees	1306	413	31.62	1302	408	31.34
Workers						
Permanent	1358	182	13.40	1510	207	13.71
Other than permanent	1586	202	12.74	1578	-	-
Total Workers	2944	384	13.04	3088	207	6.70

2) Details of minimum wages paid to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	743	-	-	743	100	759	-	-	759	100
Male	631	-	-	631	100	648	-	-	648	100
Female	112	-	-	112	100	111	-	-	111	100
Other than permanent	563	-	-	563	100	543	-	-	543	100
Male	407	-	-	407	100	405	-	-	405	100
Female	156	-	-	156	100	138	-	-	138	100
Workers										
Permanent	1358	-	-	1358	100	1510	-	-	1510	100
Male	1198	-	-	1198	100	1338	-	-	1338	100
Female	160	-	-	160	100	172	-	-	172	100
Other than permanent	1586	1586	100	-	-	1578	1578	100	-	-
Male	1301	1301	100	-	-	1300	1300	100	-	-
Female	285	285	100	-	-	278	278	100	-	-

3) Details of remuneration/salary/wage:

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	66,62,397	0	0
Key Managerial Personnel	1	35,00,535	0	0
Employees other than BoD and KMP	776	19,90,715	124	19,09,555
Workers	1527	10,99,729	188	10,61,067

b. Gross Wages paid to females as % of total wages paid by the entity:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	11.37%	11.01%

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, Head (HR) will be addressing these issues

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

BDL has well established systems and mechanisms namely, Internal Complaints Committee (POSH), Employee Grievance Redressal System, Safety Committee, Welfare Committee, Whistle Blower Policy and Vigilance set up which have been institutional in redressing grievances related to Human rights. Further, the contracts and recruitment policies of BDL prohibits child labour / forced labour practices.

6) Number of Complaints on the Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/ Involuntary Labour, Wages and Other human rights related issues made by employees and workers:

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	1	Under process	Nil	Nil	Not Applicable
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour						NIL
Wages						
Other human rights related issues						

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

	FY 2025-26	FY 2024-25
Total complaints reported under sexual harassment on of women at workplace (prevention, prohibition and redressal) Act, 2013 (POSH)	01	Nil
Complaints on POSH as a % of female employees/workers	0.37%	Not Applicable
Complaints on POSH upheld	01	Not Applicable

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

It is ensured that no work-related adverse consequences are meted out to the Complainant by placing the Complainant & Respondent in different work places, in case both were in the same work place. Moreover, the Complainant is encouraged to report any such incidences to the higher authorities for appropriate action

9) Do human rights requirements form part of your business agreements and contracts?

Clauses pertaining to Human Rights are incorporated in agreements on case-to-case basis.

10) Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	
Forced/Involuntary labour	
Sexual Harassment	
Discrimination at workplace	100%
Wages	
Others-please specify	

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

Not Applicable, since no significant risk/concern was identified

Leadership Indicators

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

NIL. No specific complaints have been received, the company remains committed to addressing human rights concerns.

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

BDL ensures due diligence for human rights in its HR processes viz., recruitment, promotions, training & development, etc., and complies to relevant statutes / Government directives pertaining to Equal Opportunity, Diversity & Inclusion, Equal Remuneration, Prevention of Sexual Harassment, Safety & Health, Working Conditions, Prohibition of child labour & forced labour, Anti-corruption, etc.

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

4) Details on assessment of value chain partners:

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

5) Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at question 4: Not Applicable

PRINCIPLE 6:

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1) Details of total energy consumption (in Joules or multiples) and energy intensity:

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	79755 Giga Joules	24490 Giga Joules
Total fuel consumption (B)	Nil	0
Energy consumption through other sources (C)	Nil	0
Total energy consumption from renewable sources (A+B+C)	79755 Giga Joules	24490 Giga Joules
From non-renewable sources		
Total electricity consumption (D)	926 Giga Joules	68077 Giga Joules
Total fuel consumption (E)	6152 Giga Joules	2186 Giga Joule
Energy consumption through other sources (F)	Nil	0
Total energy consumed from non-renewable sources (D+E+F)	7078 Giga Joules	70263 Giga Joules
Total energy consumed (A+B+C+D+E+F)	86833 Giga Joules	94753 Giga Joules
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations) (GJ/Cr.)	35.56 Giga Joules / Cr	28.33 Giga Joules / Cr
Energy intensity per rupee of turnover adjusted for purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	72.33 Giga Joules / MUSD PPP	58.52 Giga Joules / MUSD PPP
Energy intensity in terms of physical output	#	#
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. : Yes, reasonable assurance has been carried out by Sustainability Actions Private Limited		

Note:

- BDL has achieved 100 % Renewable share so figure is more as compared to the year 2024-25 under total electricity consumption (A).
 - Included petrol & diesel consumption in company owned vehicle, LPG consumption and CO2 gas consumption for the year 2025-26.
 - PPP adjusted Turnover in MUSD is calculated based on 1200.49 MUSD (2441.79*10/20.34 PPP INR USD) for the year 2025-26. Accordingly previous PPP intensity ration has been revised.
- # BDL supplies to both national and international customers, primarily Defence organisations. The majority of its supplies are to the Indian Armed Forces as per their requirements. BDL does not manufacture standard products as the products vary as per the customer requirements and hence the same is not applicable.

- 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.: NIL

3) Provide details of the following disclosures related to water:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilo litres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	386451	348786
(iii) Third party water	234255	231877
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	620706	580663
Total volume of water consumption (in kiloliters)	620706	580663
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations) (KL/Cr.)	254.20 KL / Cr	173.58 KL / Cr
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (Total water consumption / Revenue from operations adjusted for PPP)	517.05 KL / MUSD PPP	358.62 KL / MUSD PPP
Water intensity in terms of physical output	#	#
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Note:

- a. Ground water withdrawal is slightly increased so the figure of water intensity per rupee of turnover and MUSD PPP is more.
- # BDL supplies to both national and international customers, primarily Defence organisations. The majority of its supplies are to the Indian Armed Forces as per their requirements. BDL does not manufacture standard products as the products vary as per the customer requirements and hence the same is not applicable.

4) Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	Nil	Nil
– No treatment		
– With treatment – please specify level of treatment		
(ii) To Groundwater	Nil	Nil
– No treatment		
– With treatment – please specify level of treatment		
(iii) To Seawater	Nil	Nil
– No treatment		
– With treatment – please specify level of treatment		
(iv) Sent to third-parties	Nil	Nil
– No treatment		
– With treatment – please specify level of treatment		
(v) Others		
– No treatment		
– With treatment – please specify level of treatment	#	#
(The water treated and used for gardening purpose and recycled back into system)		
Total water discharged (in kiloliters)	#	#

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

Note:

- # The wastewater generated from electroplating section is treated in effluent treatment plant and converted to DM water and the domestic wastewater is treated in sewage treatment plant and used for gardening purpose inside the premises. For the year 2024-25 and 2025-26, the wastewater recycled after treatment inside the premises is 137455.79 Kiloliters and 128882.46 Kiloliters respectively.

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

Yes, BDL has implemented Zero Liquid Discharge system. Total treated water through effluent treatment plant is again treated in RO. The RO treated water is also fed to DM (Demineralised Water) plant for producing DM Water. DM Water is utilised in Electroplating Shop, CNC machines and flow forming machines in Work Shops of BDL. Total treated water from sewage treatment plant is also utilised for gardening purpose inside the premises.

6) Details of air emissions (other than GHG emissions) by the entity:

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	mg/Nm ³	27.4-64	22.8-55.4
SOx	mg/Nm ³	21.2-32.1	13.2-28.2
Particulate matter (PM)	mg/Nm ³	17-64	16.2-61.6
Persistent Organic pollutants (POP)		Nil	Nil
Volatile organic compounds (VOC)		Nil	Nil
Hazardous air pollutants (HAP)		Nil	Nil
Others –please specify: PM _{2.5}	µg/m ³	20-28.1	16.4-37.1

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

Note:

a. The figures shown above are testing results of Diesel Generator Sets and PM 2.5 is the result of ambient air quality

7) Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2025-26	FY 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	2556.25	3491
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	182.6	15317
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		1.12 Metric Ton / Cr	5.62 Metric Ton / Cr
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		2.28 Metric Tons / MUSD PPP	11.62 Metric Tons / MUSD PPP
Total Scope 1 and Scope 2 emission intensity in terms of physical output		#	#
Total Scope 1 and Scope 2 emission intensity (Optional)-the relevant metric may be selected by the entity		-	-

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

Note:

a. Scope 1 emission is included with LPG, Diesel and Petrol consumption, Refrigerant and CO₂ gases top in fire extinguishers.

b. Scope 2 emission is reduced due to BDL has achieved the renewable energy share 100% by choosing green energy tariff and availing 100% green supply in all the units.

BDL supplies to both national and international customers, primarily Defence organisations. The majority of its supplies are to the Indian Armed Forces as per their requirements. BDL does not manufacture standard products as the products vary as per the customer requirements and hence the same is not applicable.

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

Yes, towards sustenance and conservation of resources initially, 100 KW roof top solar photo voltaic plants have been installed over the canteen and D&E Building Roofs of Kanchanbagh unit. Afterwards, BDL has installed 5 MW solar power plants each at Bhanur & Ibrahimpatnam Units to reduce greenhouse gas emissions. Under energy efficiency action of MoD, BDL has completed the following:

» BDL has achieved RE (Renewable Energy) share 100% in all the units by choosing green energy tariff and availing 100% green supply.

- » Design & Engineering building is converted to green building which is certified by M/s U.S. Green Building Council (USGBC) with “**Platinum Rating**”.
- » BDL has procured 4 Nos. of battery operated bicycles and 1 No. battery operated truck.
- » BDL has procured and installed LED Lights (2122 Nos.), BLDC Fans (320 Nos.), VFD (11 Nos.), Occupancy Sensors (55 Nos.), APFC Controller (6 Nos.), IE4 Motors (3 Nos.).

9) Details related to waste management by the entity:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	Nil	1.6 T
E-waste (B)	Nil	11.62 T
Bio-medical waste (C)	0.07295 T	0.1077 T
Construction and demolition waste (D)	Nil	0
Battery waste (E)	3.704 T	1.1 T
Radioactive waste (F)	Nil	0
Other Hazardous waste generated. Please specify, if any. (G)	17.16 T	20.794 T
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	51.28 T	515 T
Total (A+B + C + D + E + F + G+ H)	72.22 T	550.22 T
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (T/Cr.)	0.03 T / crore	0.16 T / crore
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.06 T / MUSD PPP	0.34 T / MUSD PPP
Waste intensity in terms of physical output	#	#
Waste intensity (Optional) - the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	69.68	471.56
(ii) Re-used	2.13	Nil
(iii) Other recovery operations	Nil	25.54
Total	71.81	497.10
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.16	0.8
(ii) Landfilling	0.25	3.28
(iii) Other disposal operations	Nil	49.04
Total	0.41	53.12

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

Note:

- a. The production is less so disposal of various waste is declined in the year 2025-26 as compared to 2024-25.
- # BDL supplies to both national and international customers, primarily Defence organisations. The majority of its supplies are to the Indian Armed Forces as per their requirements. BDL does not manufacture standard products as the products vary as per the customer requirements and hence the same is not applicable.

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.

Waste Oil:

It is kept in storage shed. Responsibility is given to designated officer. Storage facility is away from the inflammable source. Oil storage facility is checked at regular intervals. Containers are kept closed. Each container is labelled and sealed properly.

Care is taken as per MSDS. It is handled in secured manner to avoid any leakage or spillage. Required training is given as per in-house and external training schedule. The disposal is done through the agency certified by Pollution Control Board.

E-Waste:

The computer and its accessories are mainly generated as a part of e-waste. The waste is collected, stored at the identified and secured place. The disposal is done through the agency certified by Pollution Control Board.

Biomedical Waste:

Containers are placed at injection room and dressing room. Responsibility is given to Medical Officer. Waste is stored as per Biomedical waste management & handling rule. Each container is labelled. It is handled in secured manner to avoid mixing of other waste. Required training is given as per in-house and external training schedule. The disposal is done through the agency certified by Pollution Control Board.

Oil / Chemical Soaked Cotton Waste/Hand gloves:

It is stored in closed container in hazardous waste room. It is handled under the supervision of qualified officer. While handling all PPEs are used. The disposal is done through the agency certified by Pollution Control Board.

ETP / Paint Sludge:

Dried sludge is stored in PVC bags. It is stored in hazardous waste room. It is handled under the supervision of qualified officer. While handling all PPEs are used. The disposal is done through the agency certified by Pollution Control Board.

Lead Acid Batteries:

It is stored at identified place and stacked properly. Care is taken for avoiding. Leakages/spillage of chemicals. Given on buy-back to the dealers/recyclers.

Coolant Wastewater:

It is stored at identified place. Each container is labelled. It is handled in secured manner to avoid mixing of other waste. Required training is given as per in-house and external training schedule. The disposal is done through the agency certified by Pollution Control Board.

Chemical empty containers (PVC/Tin/Glass):

It is stored in hazardous waste room. It is handled under the supervision of qualified officer. While handling all PPEs are used. The disposal is done through the agency certified by Pollution Control Board.

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

Sl. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance is being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
	NA	NA	NA

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

NIL

- 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. Not Applicable as BDL is 100% compliant.

Leadership Indicators

- 1) **Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):**
For each facility / plant located in areas of water stress, provide the following information:
- Name of the area:** Kanchanbagh, Bhanur, Visakhapatnam Units
 - Nature of operations:** Manufacturing and Supply of Defence Products.

iii. **Water withdrawal, consumption and discharge in the following format:**

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	Nil	-
(ii) Groundwater	386451	348786
(iii) Third party water	234255	231877
(iv) Seawater / desalinated water	Nil	-
(v) Others	Nil	-
Total volume of water withdrawal (in kiloliters)	620706	580663
Total volume of water consumption (in kiloliters)	620706	580663
Water intensity per rupee of turnover (Water consumed / turnover) (KL/crore)	254.20	173.58
Water intensity (optional) - the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water	Nil	Nil
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater	Nil	Nil
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater	Nil	Nil
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	Nil	Nil
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kiloliters)	#	#

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

Note:

- # The wastewater generated from electroplating section is treated in effluent treatment plant and converted to DM water and the domestic wastewater is treated in sewage treatment plant and used for gardening purpose inside the premises. For the year 2024-25 and 2025-26, the wastewater recycled after treatment inside the premises is 137455.79 kiloliters and 128882.46 kiloliters respectively.

2) **Details of total Scope 3 emissions & its intensity:**

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

3) **With respect to the ecologically sensitive areas reported at Question 11 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.**

Nil

- 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:

BDL has taken initiatives to replace trichloroethylene with Scalegun B and isopropyl alcohol which reduces impact due to chemical emission.

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

Bharat Dynamics Limited is having disaster management plan which cover major disasters such as spillage of chemicals, floods, stage hostage situations, earthquake, cyclone, biological, countering cyberattacks, warning issued by IMD and nodal agencies when person working on vessels. The disasters are emphasising on objective, prevention and emergency plan. The roles and responsibilities have been assigned in the event of disaster. BDL has also taken into account process hazards such as plant maintenance (corrosion, failure of control equipment, structure collapse, failure of fume extraction, Lightning and its Control Methods, Safety Measures at EP Shop and Explosive building, waste disposal and sabotage), storage and transportation and their control methods. The hazards division are categorised from 1.1 to 1.4 and Fire divisions are also categorised from 1 to 4 including their firefighting actions.

- 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.

Nil

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

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Society of Indian Defence Manufacturers (SIDM)	National
2	Society of Defence Technologists (SODET)	National

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

BDL has not received any adverse orders from any regulatory authorities related to anti-competitive conduct.

Leadership Indicators

- 1) Details of public policy positions advocated by the entity: Nil

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.

As per applicable laws, SIA is not applicable for any of the projects undertaken by the Company. However, the Company assesses the effectiveness of all projects undertaken voluntarily as a part of BDL way of giving back to the society.

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

Not Applicable, since there are no such projects undertaken by the Company

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

Complaint can be received through Centralised Public Grievance Redress and Monitoring System (CPGRAMS) under the Ministry of Personnel, Public Grievances & Pensions, the department of Administrative Reforms & Public Grievance (www.pgportal.gov.in).

4) Percentage of inputs directly sourced

	FY 2025-26	FY 2024-25
from MSMEs/ small producers	36.60%	29.12%
Sourced directly from within India	99.90%	99.50%

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

Location	FY 2025-26	FY 2024-25
Rural	-	-
Semi-Urban	-	-
Urban	41.35%	42.84%
Metropolitan	58.65%	57.16%

Leadership Indicators

1) Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above): Not Applicable, since no negative impact has been identified.

2) Information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S. No.	Project	State	Aspirational District	Amount spent (₹ in lakh)
1	Provided procurement of essential Medical Equipments for Primary Health Centers (PHCs) in Asifabad District i.e. X-Ray Machines, Blood Cell Counters, Infant Radiant Warmers, Stretchers for Primary / Community Health Centre(s) in Kumaram Bheem Asifabad Dist. through Bharat Seva Sahakar Forum (BSSF)	Telangana	Asifabad	60.90
2	Financial Assistance to procure Medical Equipments for comprehensive health screening and treatment programme i.e. anaemia, tuberculosis, malnutrition and cancer in Jayashankar Bhupalpally, (Aspirational District), Telangana	Telangana	Jayashankar Bhupalpally	50.00
3	Financial Assistance to procure Medical Equipments for a comprehensive health screening for Addressing Malnutrition, Stunting amongst children, Screening of Anaemia, Sickle Cell Anaemia in Parvathipuram Manyam (Aspirational District), Andhra Pradesh	Andhra Pradesh	Parvathipuram Manyam	50.00
4	Financial Assistance to procure Medical Equipments, Health related furniture, etc. to strengthen the Sub-Centre at GGH, Paderu by providing assistive devices, mobility aids and therapy services, etc. under Healthcare in Alluri Sitarama Raju Dist., (Aspirational District) Andhra Pradesh	Andhra Pradesh	Alluri Sitarama Raju	25.00
5	Financial Assistance to procure Medical Equipments, Health related furniture, etc. to Government Hospital, Bhadrachalam, Bhadradri Kothagudem District (Aspirational District), Telangana	Telangana	Bhadradri Kothagudem	25.00
6	Provided X-Ray Machines & Beds to Primary / Community Health Centre(s) of Kumuram Beem Asifabad District (Aspirational District) under control of DCHS Asifabad, TVVP	Telangana	Asifabad	24.15
7	Constructed First Floor Social Welfare Building at Vizianagaram, Andhra Pradesh	Andhra Pradesh	Vizianagaram	14.45

S. No.	Project	State	Aspirational District	Amount spent (₹ in lakh)
8	Constructed of Sanitation facilities / infrastructure, Health & Nutrition and Awareness Campaigns by Utkarsh Foundation at Balrampur, UP	Uttar Pradesh	Balrampur	10.00
9	Distributed Dual Desks to Government Schools, Komram Bheem Asifabad Dist., Telangana State	Telangana	Asifabad	10.00
10	Provided Smart Vision Glasses to empower the Visually Impaired (PwBD) students in Kumuram Bheem Asifabad Dist.,(Aspirational District), Telangana through Blind Vision Foundation	Telangana	Asifabad	10.00

3) a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups?

Yes

b)&c) From which marginalised/vulnerable groups do you procure? What percentage of total procurement (by value) does it constitute?

BDL has policies and guidelines in place for vendor enlistment and ordering to encourage and provide growth opportunities to entrepreneurs among the marginalised/ vulnerable groups or communities. The percentage of total procurement (by value) from SC/ST Entrepreneurs and Women Entrepreneurs for the year 2025-26 and 2024-25 is as follows

S.No	Particulars	FY 2025-26	FY 2024-25
1	% Procurement from SC/ST Entrepreneurs	1.03%	1.19%
2	% Procurement from Women Entrepreneurs	4.40 %	3.83%

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
	Nil	Not Applicable	Not Applicable	Not Applicable

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

Name of the authority	Brief of the case	Corrective Action Taken
The company is not involved in any dispute wherein usage of traditional knowledge is involved	Not Applicable	Not Applicable

6) Details of beneficiaries of CSR Projects:

Sl. No.	Description	No. of Persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Installed Solar Lights in Rural Villages of Nainital District, Uttarakhand State through Uttarakhand Renewable Energy Development Agency (UREDA)	1,250	90%
2	Provided Medical Equipments, infrastructure to i) Government Niloufer Hospital, Hyderabad ii) Upper Primary Health Centres (UPHCs) in Secunderabad Constituency iii) Gandhi Hospital, Secunderabad.	15,000	80%
3	Provided procurement of essential Medical Equipments for Primary Health Centres (PHCs) in Asifabad District i.e. X-Ray Machines, Blood Cell Counters, Infant Radiant Warmers, Stretchers for Primary / Community Health Centre(s) in Kumaram Bheem Asifabad Dist. through Bharat Seva Sahakar Forum (BSSF)	5,000	90%
4	Provided Advanced Ultrasound Unit for Radiology Machine for N. BasavaTaraka Ramarao Memorial Cancer Centre, Hyderabad	8,000	80%
5	Provided "Mobile Medical Van" for Cervical Cancer Screening & Breast Cancer Screening to the Rural People in the Medak District, Telangana	5,000	100%
6	Provided Medical, Lab, Dental Equipment(s) and essential infrastructure to ECHS Polyclinic, Secunderabad-I, Sainikpuri & Secunderabad-II	8,000	80%

Sl. No.	Description	No. of Persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
7	Financial Assistance to procure Medical Equipments for a comprehensive health screening for Addressing Malnutrition, Stunting amongst children, Screening of Anaemia, Sickle Cell Anemia in Parvathipuram Manyam (Aspirational District), Andhra Pradesh	10,000	90%
8	Financial Assistance to procure Medical Equipments for comprehensive health screening and treatment programme i.e. anaemia, tuberculosis, malnutrition and cancer in Jayashankar Bhupalpally, (Aspirational District), Telangana	10,000	90%
9	Provided Medical Equipments i.e. Ventilators to Government General Hospital, Vijayawada, NTR District., Andhra Pradesh	1,200	90%
10	Constructed 'Bharosa Centre (Integrated One-Stop Crisis Centre)', provided Medical Equipment, etc. at Bhongiri, Yadadri Bhuvanagiri District, Telangana	70	90%
11	Constructed "Cattle Shed" at Sri Lakshmi Narsimha Swamy Vari Devasthanam, Goshala at Mallapuram, Yadagirigutta, Telangana and Construction of "PPG Sheet Shed" for Goshala at Dwaraka Thriumala, Eluru District., Andhra Pradesh.	-	-
12	Financial Assistance to procure Medical Equipments, Health related furniture, etc. to Government Hospital, Bhadrachalam, Bhadradi Kothagudem District (Aspirational District), Telangana	9,000	90%
13	Financial Assistance to procure Medical Equipments, Health related furniture, etc. to strengthen the Sub-Centre at GGH, Paderu by providing assistive devices, mobility aids and therapy services, etc. under Healthcare in Alluri Sitarama Raju Dist., (Aspirational District) Andhra Pradesh	10,000	90%
14	Provided X-Ray Machines & Beds to Primary / Community Health Centre(s) of Kumuram Beem Asifabad District (Aspirational District) under control of DCHS Asifabad, TVVP	5,000	90%
15	Provided Medical Equipments i.e. Ventilators to Govt. General Hospital / Health Centres in Lok Sabha Constituency, Rajahmundry, AP	600	90%
16	Constructed Water Tanks to provide Drinking Water for Animals at Simhachalam & Constructed Animal Shed at Annavaram, Andhra Pradesh State	-	-
17	Provided Medical and Dental Equipment for ECHS Polyclinic, Visakhapatnam-II and ECHS Polyclinic, Vizianagaram, AP	5,000	80%
18	Provided infrastructure items to Govt. Degree College, Maheshwaram, Rangareddy Dist., Telangana	300	75%
19	Renovation of Bharat Scouts and Guides Training Campus in Jeedimetla, Hyderabad	1000	75%
20	Constructed First Floor Social Welfare Building at Vizianagaram, Andhra Pradesh	200	100%
21	Provided Essential Medical Equipment to Community Health Centre, Achanta, West Godvari Dist., AP	2,000	90%
22	Provided Medical Equipment & Infrastructure at ECHS Polyclinic, Secunderabad	8,000	80%
23	Provided infrastructure to VRZPSS, Bheemavaram, Khammam, Telangana State	300	80%
24	Distributed Dual Desks to Government Schools, Komram Bheem Asifabad Dist, Telangana State	2560	80%
25	Contribution to Armed Forces Flag Day	-	-
26	Provided Smart Vision Glasses to empower the Visually Impaired (PwBD) students in Kumuram Bheem Asifabad Dist.,(Aspirational District), Telangana through Blind Vision Foundation	26	100%
27	Supported for 53 rd edition of Pandit Jasraj's Hyderabad Sangeet Samaroh – 7 days Festival scheduled for the 24-30 th of Nov."2025 at Hyderabad, Telangana	500	50%
28	Constructed of Sanitation facilities / infrastructure, Health & Nutrition and Awareness Campaigns by Utkarsh Foundation at Balrampur, UP	1,000	90%
29	Distributed High Protein Health Mix Powder Bottles to Cancer Patients at MNJ Institute of Oncology and Regional Cancer Centre, Hyderabad through Ashwin Maharaj Foundation	3,690	100%
30	Provided Inverters to Smart Class Rooms at Govt. Schools, Vizianagaram, Andhra Pradesh	500	80%

Sl. No.	Description	No. of Persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
31	Provided infrastructure items to ZPP High School, Pandithavilluru, West Godavari Dist. Andhra Pradesh	125	80%
32	Provided Medical Equipment, Infrastructure, etc. to Government RCD Hospital, Visakhapatnam	300	75%
33	Provided Machinery to NIEPID, Manovikas Nagar, Secunderabad	227	80%
34	Provided Medical Equipment & Infrastructure item at PCH, Marteru, West Godavari Dist., Andhra Pradesh	400	80%
35	Provided Medical and Miscellaneous Equipment for ECHS Polyclinic under, HQ Telangana and Andhra Sub Area	800	80%
36	Provided Motorised Cleaning Machines(s) to Women and Child Hospital, Malegaon, Dist. Nashik, Maharashtra	800	75%
37	Supported Navya Nataka Samiti to celebrated of 50 th All India Competition in Music & Dance, 2025 at Hyderabad	400	50%
38	Provided Financial Assistance to construct Home and Livelihood Centre (for HIV Positive Orphan Girls & Widows) at Ashraya Foundation, Belgavi, Karnataka	18	100%
39	Provided infrastructure items to Zilla Parishad High School, Atkuru, Krishna Dist., Andhra Pradesh State	250	80%
40	Provided infrastructure to MPP School, Kannajiguda, Telangana State	100	80%
41	Provided Portable Medical equipment's i.e. 1 - Laser Cutting Machine for Gum, 1 Portable X-ray Machine and 1- Crown Remover to ECHS Poly Clinic, Secunderabad	500	80%
42	Stipend paid to Interns of Prime Minister Internship	51	75%
43	Stipend paid to the Apprentices (i.e over and above of 2.5% minimum mandate under Apprentice Act, 1961)	626	75%

PRINCIPLE 9:

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

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

Defence forces have a well-established, structured and periodic meetings for raising issues. Same is being followed and compiled by the Company. These documents are treated as confidential by Defence forces.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	The main products of the company are Missiles, Underwater Weapons and allied Defence Equipments for use in strategic/national security applications. Hence, not applicable
Safe and responsible usage	100%
Recycling and/or safe disposal	The main products of the company are Missiles, Underwater Weapons and allied Defence Equipments for use in strategic/national security applications. Further these items cannot be recycled or reused. Hence, not applicable

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Others (i.e. on production related/ technical issues)	8	20	-	17	18	-

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

	Number	Reasons for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

5) Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy. Yes, the web-link is https://bdl-india.in/sites/default/files/Cybersecuritypolicy_0.pdf

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.

BDL's customers being the Defence forces, the information is confidential. However, adequate systems have been put in place to identify the issues faced by the customers and ensure timely resolution of the same. Efforts are made to continually strengthen the quality assurance system, improve delivery timelines and address issues of safety and security and disposal as per the applicable laws of the country.

7) Provide the following information relating to data breaches, Number of instances of data breaches, Percentage of data breaches involving personally identifiable information of customers, Impact, if any, of the data breaches:

Not applicable as no data breaches occurred.

Leadership Indicators

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

On BDL official website <https://bdl-india.in/products>

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

The main products of the company are Missiles, Underwater Weapons and allied Defence Equipments for use in strategic/ national security applications. Hence not applicable.

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

The main products of the company are Missiles, Underwater Weapons and allied Defence Equipments for use in strategic/ national security applications by Armed Forces. The company is having regular interactions with the customers (who are mostly Indian Armed Forces) and hence they will be well informed in case of any disruption/discontinuation of essential services through direct communication.

4) Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable):

Not Applicable as the company is into business of manufacture of weapon systems. The product information is sensitive and classified.

5) 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):

The main products of the company are Missiles, Underwater Weapons and allied Defence Equipments for use in strategic/ national security applications. The Company always take feedback from the Customers at regular intervals.

To,
The Board of Directors
Bharat Dynamics Limited
Corporate Office, TSFC Building
Gachibowli, Hyderabad – 500032
Telangana, India

Independent Assurance Statement

Scope and Approach

Sustainability Actions Private Limited (“SAPL”) has been engaged by the management of Bharat Dynamics Limited (“BDL” or “the Company”), to conduct an Independent Reasonable Assurance of the Company’s Business Responsibility and Sustainability Report (“BRSR”) Core Matrices as set forth in Annexure 1, for the Financial Year 2025-26.

Reporting Criteria for Reasonable Assurance Opinion

Identified Sustainability Information subject to assurance	Period subject to assurance	Level of assurance	Reporting Criteria
BRSR Core Attributes	From 1st April, 2025 to 31st March, 2026	Reasonable Assurance	• Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) • Guidance note for BRSR format issued by SEBI • Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD) • SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 – Industry Standards Note on Reporting of BRSR Core. • SEBI/HO/CFD/PoD-1/P/CIR/2025/42 dated 28th March 2025 - Measures to facilitate ease of doing business with respect to framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosures on green credits.

Reasonable Assurance Opinion

Based on our review and procedures followed for a reasonable level of assurance and evidence obtained, we are of the opinion that, the information covered by Reasonable Assurance in the Business Responsibility and Sustainability Report for the FY25-26 is prepared, in all material respects, in accordance with the Reporting Criteria and the Reporting Boundary as set out in Section A: General Disclosures 13 of the Business Responsibility and Sustainability Report.

Basis For Opinion and Conclusion

We conducted our engagement in accordance with Standard on Sustainability Assurance Engagements (ISAE - Revised) 3000. As part of our assurance process, a multi-disciplinary team of sustainability and assurance specialists reviewed the disclosures presented within the Report and referenced information. The procedures conducted were based on professional judgement and included inquiries, observation of processes performed, inspection of documents, evaluation of quantification methods and reporting policies, analytical procedures, and reconciliation with underlying records.

We interviewed with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed in the Report. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.

Given the circumstances of the engagement, in executing the procedures outlined above, we:

- Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes.
- Evaluation of the design and implementation of key systems, processes and controls for collecting, managing and reporting the BRSR Core indicators. Assessment of operational control and reporting boundaries.
- Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core indicators. Engaged directly with stakeholders to gather insights and corroborative evidence for each disclosed indicator.
- The audit team conducted on-site audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage contribution each site makes to the reported indicator, complexity of operations at each location (high/low/medium) and reporting system within the organization.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

Management Responsibilities

The Company's Management is responsible for identification of key aspects, content and presentation of the Business Responsibility and Sustainability Report in accordance with the Criteria mentioned above. This responsibility includes:

- The design, implementation and maintenance of internal control relevant to the preparation of the Business Responsibility and Sustainability Report and measurement of BRSR Core and other Matrices, which are free from material misstatement, whether due to fraud or error.
- Selecting or developing suitable criteria for preparing the Assured Sustainability Information and appropriately referring to or describing the criteria.
- Ensuring compliance with law, regulation or applicable contracts.
- Making judgements and estimates that are reasonable in the circumstances.
- Identifying and describing any inherent limitations in the measurement or evaluation of information covered by assurance in accordance with the reporting criteria.

Independence and Quality Control

We are independent from the entity in accordance with the requirements of independence and quality assurance set out in BRSR provisions and professional pronouncements and have fulfilled our additional professional obligations in accordance with these requirements.

Our assurance engagements are based on the assumption that the data and information provided by the company to us as part of our review have been provided in good faith and free from material misstatements. We were not involved in the preparation of any statements or data included in the Report except for Assurance Statement. Our firm applies International Standard on Quality Management and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We apply SQC 1 for quality control in assurance and related services.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion and limited assurance conclusion on the identified sustainability indicators, based on the procedures we have performed and the evidence we have obtained. We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000'), and the terms of reference for this engagement as agreed with the Company. Those standards require that we plan and perform our engagement to obtain assurance about whether, in all material respects, the Identified Sustainability Subject Information is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

Inherent Limitations

We have relied on the information, documents, records, data, and explanations provided to us by the Company for the purpose of our review. The assurance scope excludes:

- Any disclosure other than those mentioned in the scope section above
- Data and information outside the defined reporting period
- Data related to Company's financial performance, strategy and other related linkages expressed in the Report.
- The reported financial data are based on audited financial statements issued by the Company's statutory auditors which is subject to a separate audit process. We were not involved in the review of financial data from the Annual Report.

Sustainability Actions

- The Company's statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Company and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in Reporting Criteria above.
- While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.
- The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

For and behalf of Sustainability Actions Pvt. Ltd.

(CIN - U74999HR2021PTC093811)

Saket Sinha



Sustainability Actions (P) Ltd.
Director

(Director)

Place: Gurgaon

Date: 25th May'26

Annexure I – BRSR Core attributes - Reasonable assurance for financial year 2025-26

BRSR Core Indicator	Description of Indicator
Section C - Principle 1 - E8	Number of days of accounts payable
Section C - Principle 1 - E9	Concentration of purchases & sales done with trading houses, dealers and related parties Loans and advances & investments with related parties
Section C – Principle 3 - E1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
Section C – Principle 3 - E11	Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities
Section C – Principle 5 - E3(b)	Gross wages paid to females as % of wages paid
Section C – Principle 5 - E7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees and complaints upheld
Section C – Principle 6 - E1	Details of total energy consumption (in Joules or multiples) and its intensity
Section C – Principle 6 - E1	Details of total energy intensity
Section C – Principle 6 - E3	Details of water withdrawal by source
Section C – Principle 6 - E3	Details of water consumption and its intensity
Section C – Principle 6 - E4	Details of water discharged by destination and level of treatment
Section C – Principle 6 - E6	Details of Air Emissions (Other than GHG emissions)
Section C – Principle 6 - E7	Details of greenhouse gas emissions (Scope 1 and Scope 2) and its intensity
Section C – Principle 6 - E9	Details related to waste generated by category of waste
Section C – Principle 6 - E9	Details related to waste recovered through recycling, re-using or other recovery operations
Section C – Principle 6 - E9	Details related to waste disposed by nature of disposal method
Section C – Principle 8 - E4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India
Section C – Principle 8 - E5	Job creation in smaller towns
Section C – Principle 9 - E7	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events