

National Stock Exchange of India Ltd. Listing Compliance Department Exchange Plaza, Bandra - Kurla Complex, Bandra (East), MUMBAI - 400 051 Symbol: BEML	The BSE Limited Listing Compliance Department P.J. Towers, 26 th Floor, Dalal Street, MUMBAI - 400 001 Scrip Code: 500048
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Dear Sir / Madam,

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

In pursuance to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submit the Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2025-26 in the format specified by Securities and Exchange Board of India.

Thanking you,
for BEML LIMITED

Savitri Ramnath
Yadav

Digitally signed by Savitri
Ramnath Yadav
Date: 2026.09.03 15:11:52
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Savitri Yadav
Company Secretary & Compliance Officer
ICSI Mem.: A21994
Place: Bangalore



ಪ್ರಧಾನಕಛೇರಿ Corporate Office:

‘ಬೆಂಗಳೂರು’, ೨೩/೧, ೪ನೇಮುಖ್ಯರಸ್ತೆ, ಸಂಪಂಗಿರಾಮನಗರ, ಬೆಂಗಳೂರು - ೫೬೦೦೨೭. ದೂರವಾಣಿ ಸಂಖ್ಯೆ : +೯೧೮೦೨೨೯೩೧೬೫

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in BEML LTD.

CIN: L35202KA1964GOI001530, GST NO. 29AAACB8433D1ZU, www.bemlindia.in

Annexure-V

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

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L35202KA1964GOI001530
2.	Name of the Listed Entity	BEML Limited
3.	Year of incorporation	1964
4.	Registered office address	BEML Soudha, 23/1, 4th Main, S R Nagar, Bengaluru – 560027
5.	Corporate address	BEML Soudha, 23/1, 4th Main, S R Nagar, Bengaluru – 560027
6.	E-mail	cs@bemltd.in
7.	Telephone	080-22963211
8.	Website	www.bemlindia.in
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited
11.	Paid-up Capital	Rs. 41,64,45,000
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Smt. Urmi Chaudhury Designation - Senior Manager, Company Secretariat Telephone - 080-22963142 Email id- urmi.chaudhury@bemltd.in .
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 assessment or assurance provider	RSJ Inspection Service Ltd
15.	Type of assessment of assurance obtained	Reasonable Assurance



II. Product/ Services

16. Details of business activities:

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing of Mining & Construction Products	Manufacturing, Supplying & after sales-service of Mining & Construction Products for Open Cast Mines, Construction segment and for exports requirements	41%
2	Manufacturing of Rail & Metro Products	Manufacturing & Supplying Metro cars to Mumbai Metropolitan Regional Development Authority and Delhi Metro Rail Corporation and Maintenance Vehicles to Indian Railways	24%
3	Manufacturing of Defence Products	Manufacturing, Supplying & after sales-service of High Mobility Vehicle for various applications, Recovery Vehicles, Aerospace components and Tank aggregates to Defence Services and other DPSUs/ Private players.	35%

17. Products/Services sold by the entity:

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Dozers/ Dump Trucks/ Excavators/ Loaders/ Water Sprinklers	28243	41%
2.	Metro Cars/ Maintenance equipment	30202	24%
3.	High Mobility Vehicles, Armoured Recovery Vehicles, Aerospace components, Mine ploughs & Tank aggregates	30400	35%

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	4	36	40
International	-	-	Nil

19. Markets served by the entity:

a. Number of Locations

Locations	Number
National (No. of States)	28 States and 8 Union Territories
International (No. of Countries)	71 countries



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

During 2025-26, the contribution of exports as percentage of total turnover is 4.25%

c. A brief on types of customers

As BEML Limited operates under three Business Verticals, i.e. Defence & Aerospace, Mining & Construction and Rail & Metro we supply our products for core sectors of economy.

Our domestic customers include Ministry of Defence, Ministry of Railways, Coal India Limited, Defence Public Sector Units, Indian Space Research Organisation, Defence Research Development Organisation, Metro Rail Corporations i.e. Delhi, Bengaluru, Jaipur, Mumbai, Chennai CPSEs, large private entities.

Also, our overseas customers typically are national governments, governmental companies, large private entities across the globe.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	1808	1640	90.7%	168	9.3%
2.	Other than Permanent (E)	253	222	87.7%	31	12.3%
3.	Total employees (D + E)	2061	1862	90.3%	199	9.7%
WORKERS						
4.	Permanent (F)	2343	2272	97.0%	71	3.0%
5.	Other than Permanent (G)	519	504	97.1%	15	2.9%
6.	Total workers (F + G)	2862	2776	97.0%	86	3.0%

NB : * excluding Board level Executives & CVO on deputation NB:

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	25	23	92%	2	8.0%
2.	Other than Permanent (E)	1	1	100%	0	0.0%
3.	Total differently abled employees (D + E)	26	24	92.3%	2	7.7%



S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	57	52	91.2%	5	8.8%
5.	Other than Permanent (G)	0	0		0	
6.	Total differently abled workers (F + G)	57	52	91.2%	5	8.8%

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	1	11.11%
Key Management Personnel (KMP)	7	1	14.28%

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

Category of Personnel	2025-26			2024-25			2024-25		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	3.54%	6.88%	3.86%	4.27%	7.62%	4.56%	3.77%	6.08%	3.85%
Permanent Workers	0.46%	0%	0.45%	0.25%	0%	0.24%	0.10%	0%	0.01%

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

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

S. No.	Name of the holding/ subsidiary/ associate 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.	Vignyan Industries Limited	Subsidiary	96.56%	No
2.	MAMC Industries Limited	Subsidiary	100%	No
3.	BEML Midwest Limited	Joint Venture	45%	No



VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in ₹) = ₹ 415421.72 Lakhs

(iii) Net worth (in ₹) = ₹ 290871.91 Lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes.	12	1	NIL	16	NIL	NIL
Investors (other than shareholders)		NIL	NIL	NIL	NIL	NIL	NIL
Shareholders		23	NIL	NIL	26	NIL	NIL
Employees and workers		7	NIL	NIL	16	NIL	NIL
Customers	https://pgportal.gov.in/	1	NIL	NIL	3	NIL	Complaints reported through emails, telephone and internal complaint handling sys
Value Chain Partners		NIL	NIL	NIL	NIL	NIL	NIL
Other (please specify) like Vendors		6	1	NIL	19	8	NIL

Note: All the above grievances were received through CPGRAMS means an on-line portal "Centralised Public Grievance Redressal and Monitoring System" managed by the Department of Administrative Reforms & Public Grievances.

The shareholders complaints are as per SEBI SCORES



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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Working Capital Cycle	Risk	Elongated receivables (>140 days) and inventory (>190 days) strain liquidity.	Tighten credit control, improve collections, optimize inventory.	Negative – higher borrowing costs, reduced cash flow.
2	Customer Dependency	Risk	Heavy dependence on Coal India & government contracts exposes BEML to policy/budget cycles.	Diversify into private mining, exports, and urban infra projects.	Negative – revenue volatility; Positive if diversification succeeds.
3	Technology & Indigenisation	Opportunity	Transition into electronics/ software enhances competitiveness; metro cars indigenisation ~66%..	Invest in R&D, partnerships, skill development.	Positive – higher margins, new market entry.
4	Profitability & Margins	Risk	Input price volatility (steel, alloys, imports) impacts PBILDT margins..	Long-term contracts, hedging, vendor diversification.	Negative – margin erosion; Positive if cost control succeeds.
5	Supply Chain & Capacity Utilisation	Risk	Uneven SBU performance, supply chain disruptions delay execution..	Balanced SBU monitoring, vendor risk management, capacity alignment.	Negative – delayed revenue recognition.
6	Environmental Sustainability	Opportunity	Growing demand for EV-ready, eco-friendly mining & metro solutions.	Green R&D, renewable integration, emission compliance.	Positive – new contracts, regulatory advantage.
7	Governance & Transparency	Opportunity	Strong risk governance builds investor trust.	ISO 31000 alignment, Board-level oversight, transparent reporting.	Positive – improved credit rating, investor confidence.
8	Community & Stakeholder Engagement	Opportunity	CSR and local engagement enhance social license to operate.	CSR in education, healthcare, rural development.	Positive – smoother project execution, reputational gains.



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

Disclosure Questions	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.bemlindia.in/investors/.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001 -2015 ISO 14001 – 2015 EN15085 for railway vehicles BS OHSAS 18001 – 2017 AS9100C – for Aerospace & Space components/ aggregates https://alumni.bemlindia.in/writereaddata/Downloads/202110081131BEML_CSR_Policy_2021.pdf								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	At BEML, we understand the critical importance of embracing environmentally sustainable practices to secure a better future. Our commitment lies in minimizing our carbon emissions, utilizing renewable energy sources, and optimizing resource management throughout our operations. We focus on fostering eco-friendly innovations, reducing waste, and ensuring ethical sourcing, while also promoting environmental awareness among all stakeholders. By embedding sustainability into our core business strategy, we strive to effect positive change, support a healthier planet, and create a sustainable future.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	At BEML, we recognize the importance of integrating environmentally responsible practices into our operations. Our approach emphasizes reducing carbon emissions, enhancing energy efficiency, and optimizing resource utilization. We are committed to ethical sourcing, waste reduction, and fostering innovation that supports sustainability. By embedding these principles into our business strategy, we aim to contribute to long-term environmental stewardship and promote awareness across all stakeholder groups.								



Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	The Company has sincere concerns regarding ESG and is making all out efforts to mitigate ESG related challenges.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Shantanu Roy, Chairman & Managing Director, DIN: 10053283 Phone No: 080 -22963111 Email: coord@bemltd.in
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, Board of Directors collectively take decisions on sustainability related issues periodically.

10. Details of Review of NGRBCs by the Company:																			
Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half Yearly/ Quarterly/ Any other)									
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	
Performance against above policies and follow up action	Yes									Regularly									
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board periodically reviews the compliance of all the principles and take rectification action on noncompliance (If any).									Periodically									
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.	P 1	P 2		P 3		P 4		P 5		P 6		P 7		P 8		P 9		Yes, various regulatory authorities, auditors, and external agencies periodically evaluate the Company’s policies to ensure compliance and effectiveness. .	



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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:			
Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	2	Principle 1, 3, 4 & 8	55.55%
Key Managerial Personnel	1	Principle 1, 3, 7 & 8	16.67%
Employees other than BoD and KMPs	467	Principle 1, 2, 3, 4, 6, 7, 8	37.39%
Workers			14.50%



2. Details of fines/ penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors/ KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format:

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

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

Case Details	Name of Regulatory/ enforcement agencies/ judicial institutions
Not applicable	

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

The Company has established a robust Whistle Blower Policy, complemented by relevant provisions embedded within the BEML Conduct, Discipline and Appeal Rules, 2019. Additionally, the Company adheres to the certified Standing Orders of 1969 for addressing instances of corruption. To further reinforce its commitment to ethical governance, BEML has also adopted the Integrity Pact, thereby promoting transparency and accountability across its operations. www.bemlindia.in/wp-content/uploads/2025/08/Vigilance_manual_3.0.pdf



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

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

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	Nil	Nil

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

Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	161	127

9. Open-ness of business

Parameter	Metrics	2025-26	2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	4%	4%
	b. Number of trading houses where purchases are made from	133	113
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	83%	71%



Parameter	Metrics	2025-26	2024-25
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	10.5%	8.97%
	b. Number of dealers/ distributors to whom sales are made	6	2
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	10.5%	8.97%
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	-	-
	b. Sales (Sales to related parties/ Total Sales)	-	-
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances) – Rs. in Lakh	1813.86	1469.91
	d. Investments (Investments in related parties/ Total Investments made)	1018.91	838.91

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
13 (Through Pan-India Vendor Meet/awareness programs held by various forums/ Chambers of Commerce)	1. BEML Product Range. 2. BEML current projects under execution. 3. Vendor registration process. 4. Scopes at BEML for domestic/ MSE suppliers, benefits/incentives to MSEs & startups.	30% of value chain partners were covered under the awareness program..

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, all members of the Board are mandated to disclose details of their associated entities to facilitate the identification of related party transactions. Additionally, they are obligated to declare any potential conflicts of interest, thereby ensuring transparency and upholding the highest standards of corporate governance.



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.			
	Current Financial Year (2025-26)	Previous Financial Year (2024-25)	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Nil
Capex	Nil	Nil	Nil

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

The Company has put in place a well-devised procedure for sustainable sourcing. Company has a well-documented Purchase Manual. This Manual has been placed on the Company's website link <https://bemlindia.in/wp-content/uploads/2024/11/PURCHASE-MANUAL-2024.pdf> that helps in sourcing the requisites for operations and business activities in a steady, continuous, and sustainable manner. The Company has policies of long-term contracts and rate- contracts.

1. Indigenisation Drive

- Over 90–97% indigenisation achieved in mining and defence equipment.
- Metro cars indigenisation at ~66%, with ongoing efforts to localize more components.
- Reduces reliance on imports, strengthens domestic supply chains.

2. Vendor Development

- Expansion of vendor base to avoid dependency on single suppliers.
- Encourages local MSMEs and suppliers to participate in BEML's ecosystem.
- Transparent e-procurement systems ensure fair competition.

3. Green Procurement

- Focus on eco-friendly materials and components.
- Integration of renewable energy and emission-compliant technologies in manufacturing.
- EV-ready mining equipment and energy-efficient aggregates.

4. Supply Chain Ethics

- Vendor compliance with labour, safety, and environmental standards.
- SAP-integrated vendor master system to prevent manipulation.
- Vigilance oversight ensures ethical sourcing practices.



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

BEML's Purchase Manual sets out structured procurement processes to ensure steady, continuous, and sustainable sourcing. The company emphasizes long-term contracts and to stabilize supply chains.

BEML is actively pursuing indigenisation — with 90–97% localization in mining and defence equipment, and ~66% in metro cars.

The company has declared its vision of becoming a Green Company aligned with India's National Green Energy Mission.

During the year 2025-26, Eighty-four (84) % of energy requirement of BEML Limited was met through "Green Energy" projects viz. 23MW Windmill Projects and 250KWp Solar Power, resulting in mitigation of 21043 Tons (approx..) tons of carbon. Additionally, approx. 51.45 Lakh Tons of carbon is being saved yearly for the nation through our contribution to the clean urban mobility solutions being provided

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.

BEML Limited has well established mechanism to channelize for disposal of waste generated during the manufacture of product/ equipment through authorized recyclers/ handlers to respective pollution control approved agencies. In addition, left out food waste used for generation of Biogas using in the Biogas plant is in turn used for light cooking application. Further, the Company has coolant recycle plant used for subsiding the heat generated during the manufacturing process. Sewage treatment plants are also established for recycling the water which is being used for production purposes. All these facilities would contribute to about 5-10% of recycling of products and waste.

eWaste Disposal across all complexes are being done from centralized location.

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.

Not Applicable

Leadership Indicators					
1. Has the entity conducted Life Cycle Perspective/ Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?					
NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
NIL					



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

Name of Product/ Service	Description of the risk/ concern	Action Taken
NA		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Nil	Nil	Nil

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year
	Reused	Recycled	Safely Disposed	
Plastics (including packaging)	NIL	NIL	NIL	The Company's manufacturing operations generate a significant volume of metal scrap; however, concerted engineering interventions are undertaken to minimize waste generation at the source. Reusable material is also used in packaging manufactured goods. While these recycled and reused materials contribute meaningfully to environmental conservation, their financial value is presently not being accounted for in the reporting framework.
E-waste	NIL	NIL	NIL	
Hazardous waste	NIL	NIL	NIL	
Other waste	NIL	NIL	NIL	

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective 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	1640	1640	100%	1640	100%	NA		28	1.71	-	-
Female	168	168	100%	168	100%	03	1.79	NA		-	-
Total	1808	1808	100%	1808	100%	03	1.79	28	1.71	-	-
Other than Permanent employees											
Male	222	222	100%	222	100%	NA		0		0	-
Female	31	31	100%	31	100%	0		0		0	-
Total	253	253	100%	253	100%	0		0		0	-

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

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 workers											
Male	2272	2272	100%	2272	100%	NA	NA	51	2.24	0	-
Female	71	71	100%	71	100%	1	1.41	NA	NA	0	-
Total	2343	2343	100%	2343	100%	1	1.41	51	2.24	0	-
Other than Permanent workers											
Male	504	504	100%	504	100%	NA	NA	0	0	0	-
Female	15	15	100%	15	100%	0	0	0	NA	0	-
Total	519	519	100%	519	100%	0	0	0	0	0	-



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

	2025-26	2024-25
Cost incurred on well-being measures as a % of total revenue of the company	1.71%	1.80%

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

	FY 2025-26			FY 2024-25		
Benefits	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y
Others - BEML executive superannuation pension scheme	100%	100%	Y	100%	100%	Y

Note: Employees and Workers have been considered who are on regular on-rolls in the company

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, the Company has established dedicated and accessible facilities within its premises and offices to support employees and workers with disabilities, in compliance with the provisions of the Rights of Persons with Disabilities Act, 2016. This initiative underscores the Company's commitment to fostering an inclusive and equitable workplace environment.

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

In accordance with the provisions of the Rights of Persons with Disabilities Act, 2016, the Company has constituted a dedicated Committee to facilitate the inclusion of individuals with disabilities in the workforce. The Committee has systematically identified suitable positions across Group 'A', Group 'B', and Group 'C' categories for the employment of persons with disabilities. Through its open recruitment drives, BEML actively encourages and provides equal opportunities for candidates with disabilities to apply for and secure employment in these identified roles, thereby reinforcing its commitment to diversity and inclusion.



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	36	100%	62	100%
Female	7	100%	0	-
Total	43	100%	62	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	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

The Company has established a grievance redressal mechanism as outlined in the certified standing order GB No. 278. This mechanism addresses complaints that pertain to individual workmen, specifically regarding issues such as wage payments, overtime, leave entitlements, transfers, promotions, seniority, work assignments, working conditions, job designations, and the non-extension of welfare amenities or benefits as stipulated by the rules. However, it is important to note that this process does not encompass grievances related to policy matters or those arising from disciplinary actions taken in accordance with the Certified Standing Orders of the Company. Additionally, officers within the organization are entitled to seek redress for grievances that stem from the implementation of management policies, rules, or decisions. This includes concerns related to leave, salary increments, officiating or acting arrangements, seniority, work assignments, and the non-extension of welfare benefits, as well as the interpretation of service rules, all of which are of an individual nature.

7. Membership of employees and workers in association(s) or Unions recognized 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 Permanent Employees	1808	1808	100%	1843	1843	100%
- Male	1640	1640	100%	1680	1680	100%
- Female	168	168	100%	163	163	100%
Total Permanent Workers	2343	2343	100%	2632	2794	100%
- Male	2272	2272	100%	2553	2553	100%
- Female	71	71	100%	79	79	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	1869	342	18	1495	80	1837	1837	100	1837	100
Female	199	36	18	159	80	124	124	100	124	100
Total	2068	378	18	1654	80	1961	1961	100	1961	100
Workers										
Male	2776	1384	49.86	1666	60	2632	2632	100	2553	97
Female	86	43	50	52	60	162	162	100	79	48.76
Total	2862	1427	49.86	1717	60	2794	2794	100	2632	94.20

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	1771	251	14.17%	1640	452	27.6
Female	173	27	15.61%	130	33	25.4
Total	1994	278	13.94	1770	485	27.4
Workers						
Male	2560	311	12.15%	2873	571	19.9
Female	81	17	20.99%	86	15	17.4
Total	2641	328	13.07%	2959	586	19.8

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?

An occupational health and safety management system has been implemented by the Company which covers 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?

The Company systematically identifies both hazardous and non-hazardous areas within each department. Clear guidelines on safe working practices and operational procedures



for these areas have been effectively communicated to all employees and workers. HIRA is carried out for all routine/non-routine activities. Additionally, these safety instructions are prominently displayed in relevant sections of the Company's complexes, ensuring widespread awareness and adherence to safety protocols.

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

Yes

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

Yes, the Company provides non-occupational medical and healthcare services for all employees & workers.

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

Safety Incident/ Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	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.

The Company is committed to providing a healthy and safe working environment for its employees and other stakeholders, ensuring full compliance with all relevant legal and regulatory requirements. The Company actively strives to conserve natural resources and implement initiatives aimed at achieving energy efficiency, minimizing process waste, and promoting recovery, reuse, and recycling of materials. In addition, eco-friendly waste disposal practices are being developed to further support sustainability goals.

The Company is continuously taking proactive measures to reduce environmental health and safety hazards, including addressing hazardous processes. Furthermore, it invests in ongoing training and awareness programs to ensure all employees are well-informed and equipped to manage Employee Health and Safety (EHS) issues effectively.



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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Health & Safety	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

14. Assessments for the year:

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

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.

All possible safety measures have been taken as per the applicable Acts which are monitored by the safety officer and safety committee functioning at respective Complex/ Division.

Leadership Indicators

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

Yes, the company has extended the Life Insurance/ compensatory packages in the event of death of employees and workers.

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

The company ensures that statutory dues have been deducted and deposited in respect of contract labour.

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



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

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

Yes, the Management consistently implements a comprehensive range of training programs focused on skill development, re-skilling, up-skilling, and refresher courses for all employees. These initiatives are designed to enhance job performance and ensure that employees remain employable even after superannuation. In line with the Company's policies, employees are also offered post-superannuation opportunities based on their area of expertise.

Additionally, the Management provides specialized training to employees approaching superannuation on key topics such as Financial Management, Health Management, and well-being practices like Yoga and Meditation. These sessions also cover age-related health issues, dietary habits, and other relevant subjects, empowering employees to effectively plan and lead a fulfilling life post-retirement.

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	100% in respect of contract labour by Government Labour Department through the contractors
Working Conditions	

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

Comprehensive health and safety protocols have been implemented to ensure the well-being of contract labourers. These measures encompass a range of initiatives designed to mitigate risks and promote a safe working environment



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.

Yes, based on its experience, the Company has mapped its internal and external stakeholders which includes

- (i) Government & Regulatory authorities.
- (ii) Customers
- (iii) Investors
- (iv) Employees
- (v) Local Community and other stakeholders

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized 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
Shareholders	No	Annual General Meeting, email, social media, press release	Annual, Quarterly, Regular	Understanding Shareholders expectations and Providing guidance on future prospects of the company
Investors	No	Investor / Analyst Meet, email, Exhibitions, social media, press release	Annual, Quarterly, Regular	Engagement with investors to brief on financial performance of the company and clarifying on their observations, providing guidance to the investors during the meeting
Customers	No	Personal Meetings and virtual communications, social media, email, website, SMS, Advertisement, Exhibitions, press release	Continuous	Understanding customer requirement and feedback and creating awareness about varied segments
Employees	No	Sampark / BEML Connect Portal, Management Communication, Periodic employees meet, email, Video Conferences, one-on-one counselling, social media, press release	Continuous	Employee engagement, Performance Management, Career Management, Employee feedbacks, suggestions, reviews and grievance redressal



Stakeholder Group	Whether identified as Vulnerable & Marginalized 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
Vendor/ Contractor	No	Vendor Meet, email, calls, vendor events, social media, press release	Continuous	Vendor engagement, their feedback suggestions reviews and grievance redressal
Communities	Yes	CSR activities, social media, Site visits, press release	Continuous	Sustainable Development

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 Stakeholders' Relationship Committee convenes regularly to discuss and evaluate various aspects of stakeholder engagement and satisfaction. These meetings serve as a platform for addressing concerns, sharing updates, and strategizing on initiatives that enhance stakeholder relationships. Following each meeting, a comprehensive report is prepared and presented to the Board, ensuring that all members are informed of the discussions and decisions made.

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, BEML uses stakeholder consultation to support the identification and management of environmental and social topics. Inputs from customers, employees, regulators, communities, and investors are systematically incorporated into policies and activities.

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

No concerns have been raised or observed during the year.

BEML Limited's CSR policy focuses on projects and programs aimed at benefiting marginalized, disadvantaged, and underserved communities, as well as the environment. The Company has undertaken various initiatives in infrastructure development, education, and healthcare in remote areas predominantly inhabited by disadvantaged groups. Additionally, baseline surveys and need assessments have been conducted around several operational areas to gain deeper insights into community needs through structured interactions and feedback.



PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators						
1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:						
Category	FY 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	1815	99	5.5	Nil	Nil	Nil
Other than permanent	253	169	66.8	Nil	Nil	Nil
Total Employees	2068	268	13	Nil	Nil	Nil
Workers						
Permanent	2343	3	0.13	Nil	Nil	Nil
Other than permanent	519	377	72.64	Nil	Nil	Nil
Total Workers	2862	751	26.24	Nil	Nil	Nil

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B/ A)	Number (C)	% (C/A)		Number (E)	% (E/ D)	Number (F)	% (F/D)
Employees										
Permanent	1808	0	0	1808	100%	1837	0	0	1837	100%
Male	1640	0	0	1640	100%	1671	0	0	1671	100%
Female	168	0	0	168	100%	166	0	0	166	100%
Other than permanent	253	0	0	253	100%	124	0	0	124	100%
Male	222	0	0	222	100%	99	0	0	99	100%
Female	31	0	0	31	100%	25	0	0	25	100%
Workers										
Permanent	2343	0	0	2343	100%	2632	0	0	2632	100%
Male	2272	0	0	2272	100%	2553	0	0	2553	100%
Female	71	0	0	71	100%	79	0	0	79	100%
Other than permanent	519	0	0	519	100%	162	0	0	162	100%
Male	504	0	0	504	100%	155	0	0	155	100%
Female	15	0	0	15	100%	7	0	0	7	100%



3. Details of remuneration/salary/wages, in the following format:

a. Median remuneration/ wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	44,55,272	NIL	NIL
Key Managerial Personnel	NIL	NIL	1	16,73,106
Employees other than BoD and KMP	1565	18,13,059	158	16,16,753
Workers	2297	7,26,693	70	7,48,382

Note:

1. Data collected for those who were on regular on-roll for the entire financial year 2025-26
2. Annual Gross salary has been considered for remuneration

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

	2025-26	2024-25
Gross wages paid to females as % of total wages	5.79	5.34

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

Yes, BEML has appointed a Nodal Officer specifically tasked with addressing human rights concerns that may arise from the company's operations or activities. This role is crucial for managing issues reported through the CPGRAMS Portal and other channels, ensuring that all concerns are handled swiftly and effectively. The Nodal Officer is responsible for investigating these matters thoroughly and implementing appropriate measures to mitigate any negative impacts.

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

Several committees have been established to address employee grievances, including those related to human rights. At BEML, the "Open Door Policy" allows employees to escalate their concerns directly to higher management if they prefer not to approach the respective committee or are dissatisfied with the committee's decision.



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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	2	0	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/ Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

	2025-26	2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	Nil
Complaints on POSH as a % of female employees/ workers	0.70%	NA
Complaints on POSH upheld	2	NA

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

The Company has a grievance redressal mechanism, complaint handling policy and whistle blower policy to protect the complainant. The whistle blower policy is available at <https://www.bemlindia.in/investors/> on our website.

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

Yes, human rights requirements are integrated into business agreements and contracts. BEML maintains a stringent policy against child labour and bonded labour, which is clearly outlined in tender conditions. The Company also ensures the timely payment of wages to both employees and contractual workers.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The relevant authorities, as designated under the Central Government Labour Acts, are responsible for conducting thorough inspections and ongoing monitoring of compliance with labor regulations at various complexes or divisions.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	



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

There were no significant risks / concerns arising from Human Right assessment.

Leadership Indicators

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

The Company has not received any grievances or complaints related to human rights. However, it adopts a proactive approach to modify or adjust business processes, as necessary, to address any human rights concerns that may come to the attention of the Management.

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

The Company is actively engaged in regular audits and thorough due diligence processes to uphold fundamental human rights within its operations. These human rights audits are designed to provide a comprehensive overview of employee welfare and satisfaction, allowing the company to identify areas for improvement and ensure that all staff members are treated with dignity and respect.

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
Sexual Harassment	The contractual provisions primarily aid in evaluating value chain partners based on specific criteria. Additionally, the Central Labour Department Authorities are reviewing these criteria concerning contract labor through the respective contractors.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
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 above.

There were no significant risks / concerns arising from Human Right assessment.



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

Essential Indicators

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

Parameter	FY 2025-26 (MJ)	FY 2024-25 (MJ)
From Renewable sources		
Total electricity consumption (A)	8,46,97,579	4,68,90,630
Total fuel consumption (B)	0	Nil
Energy consumption through other sources (C)	0	Nil
Total energy consumed from renewable sources (A+B+C)	8,46,97,579	4,68,90,630
From non-renewable sources	0	
Total electricity consumption (D)	2,91,69,564.07	3,42,00,847.91
Total fuel consumption (E)	2,93,676,56.75	2,09,22,524.55
Energy consumption through other sources (F)	0	-
Energy consumed from non-renewable sources (D+E+F)	5,85,37,217.75	5,51,23,372.46
Total energy consumed (A+B+C+D+E+F)	14,32,34,796.8	10,20,14,002.46
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) (MJ/INR Crore)	0.00344	0.033
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP) (MJ/ USD Million)	0.16	0.074
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – (MJ/ Rs. in Crore)	-	-

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 External assurance has been carried out.

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.

The Company is not identified as designated consumer (DC).



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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	NIL	NIL
(ii) Groundwater	2,30,671	2,37,350
(iii) Third party water	26,605	16,305
(iv) Seawater / desalinated water	0	0
(v) Others	1,31,400	1,30,660
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4,48,176.30	3,84,315
Total volume of water consumption (in kilolitres)	4,48,197.57	3,84,315
Water intensity per rupee of turnover (Water consumed/ turnover) (KL/ INR Crore)	0.001079	0.0062
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	2.31	0.00022
Water intensity in terms of physical output	0.050811	-
Water intensity (optional)	-	-

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

4. Provide the following details related to water discharged:

Parameter	2025-26	2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	
-With treatment – please specify level of treatment	42,678	
(ii) To Groundwater	0	
- No treatment	4,005,36.00	
- With treatment – please specify level of treatment	51,303	52,200
(iii) To Seawater	0	
- No treatment	0	
- With treatment – please specify level of treatment	0	
(iv) Sent to third-parties	0	
- No treatment	0	
- With treatment – please specify level of treatment	0	
(v) Others	0	
- No treatment	630	
- With treatment – please specify level of treatment	52,458	93,601
Total water discharged (in kilolitres)	4,014,93.66	1,45,801

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



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

All Company complexes are equipped with Sewage Treatment Plants (STPs) with a combined capacity of approximately 900 Kilo Litres per Day (KLD) for treating domestic sewage, along with Effluent Treatment Plants (ETPs) of nearly 8 KLD capacity for managing industrial effluents. The treated water complies with regulatory standards and is effectively reused for gardening and landscaping purposes.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	µg/m ³	77.31	14.97
Sox	µg/m ³	61,485	7,95
Particulate matter (PM)	µg/m ³	131.15	20.1
Persistent organic pollutants (POP)	-	-	Nil
Volatile organic compounds (VOC)	-	11.23	Nil
Hazardous air pollutants (HAP)	-	Nil	Nil
Others – please specify	-	Nil	Nil

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. The Emission tests are carried out through one of the Kerala Pollution Control Board authorized agency and it is M/s. Standard Environmental & Analytical Laboratories, Cochin. SLN Testing Lab Bangalore for the Complex located at KGF

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

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)	<i>Metric tonnes of CO₂ equivalent</i>	3,254.61	2,544.92
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)	<i>Metric tonnes of CO₂ equivalent</i>	61,05.06	6,906.67
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	<i>MTCO₂e/ INR Crore</i>	5.216	5.99
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)	<i>MTCO₂e/ USD Million</i>	0.0000106	0.000000293
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) per crore rupee of turnover		-	-

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.



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

Yes, the Company has undertaken various energy conservation initiatives, including the replacement of conventional MHL and CFL fittings with LED lighting, upgrading obsolete split air conditioners with energy-efficient inverter models, and replacing traditional ceiling fans with energy-saving BLDC fans. Additionally, energy-efficient equipment such as inverter-based welding machines and VFD-based welding manipulators are being utilised. The Company also promotes renewable energy through its solar power installations and operates wind energy plants with a capacity of 5 MW at Gadag and 18 MW at Bagalkote and Koppal, further reinforcing its commitment to sustainable energy practices.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	42.775	13.52
E-waste (B)	26.785	6.32
Bio-medical waste (C)	17.2825	367.15
Construction and demolition waste (D)	37	45
Battery waste (E)	18.16	12.86
Radioactive waste (F)	0	NIL
Other Hazardous waste. Please specify, if any. (G)	85.245	101.1
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	7,628.585	7,325.01
Total (A+B + C + D + E + F + G + H)	7,855.775	7,871
	0	
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (Ton/ ₹)	0.00000043	0.00000020
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000089	0.00000046
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – (Ton/ Rs. in Crore)		-
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	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	3647.55	4507
Total	3647.55	4507

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, any independent assessment/ evaluation/assurance has been carried out by an external agency



10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company is certified under ISO 14001:2015 for its Environment Management System, reflecting its commitment to sustainable and compliant environmental practices. Hazardous wastes are stored in designated hazardous waste storage areas, with used oil and other hazardous liquid materials secured using secondary containment systems. Various types of waste, including metal scraps, damaged packing wood, paint sludge, used oil, batteries, and e-waste, are carefully segregated and stored separately in the scrap yard. Disposal of these wastes is carried out through authorized waste handlers, ensuring adherence to regulatory requirements with proper documentation. Wet waste is converted into compost, while non-hazardous waste such as metal scrap and damaged packing wood is disposed of through MSTC in accordance with established guidelines. Additionally, sludge generated from sewage treatment plants is repurposed for gardening, promoting resource recovery and circular economy practices.

Different types of wastes such as Metal scraps, damaged packing woods, Paint sludges, used oil, batteries, e- waste etc are segregated and stored separately in scrap yard. The hazardous waste like Used oil, batteries, paint sludges etc are handed over to authorized recyclers as per the Pollution control Board norms. The nonhazardous wastes such as metal scraps, damaged packing woods etc are sold through MSTC as per the guide lines.

In Palakkad Complex mainly, assembly & fabrication is carried out and hence the usage of Hazardous & toxic chemicals is very minimum.

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

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

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No)	Relevant Web link
Not Applicable					



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

The Company is 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. Therefore, there is no such non-compliances during the year.

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

Leadership Indicators

1. **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):** For each facility/ plant located in areas of water stress, provide the following information:

- (i) Name of the area - NA
- (ii) Nature of operations - NA
- (iii) Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

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



Parameter	FY 2025-26	FY 2024-25
- With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	NA	NA

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)			
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)	<i>Metric tonnes of CO₂ equivalent</i>	NA	NA
Total Scope 3 emissions per rupee of turnover		NA	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

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.

Not Applicable

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Rain Water harvesting	Check dams in township & Roof top Rain water harvesting inside the factory	Ground Water table is improved.
2	Go Green	Planted 1077 saplings in the last year in township & factory	Air pollution controlled.

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

The Company is having Onsite Emergency/ Emergency Preparedness Plan as per ISO 14001: 2015 and ISO 45001:2018: The main objective of the same is:

- a. To overcome any emergency in its initial stage and to handle disaster in most effective manner.
 - b. To maintain essential supplies at the time of natural calamities and/or public disturbances.
 - c. To protect the environment.
 - d. To eliminate any chance of loss to human life.
 - e. To minimize damage of property in the plant and surrounding areas.
 - f. To preserve the evidence for use in the subsequent enquiries by the Regulatory Authorities.
 - g. To bring down the number of near-miss accidents to a minimum.
 - h. To ensure there is a proper mitigation plan for identified emergencies.
 - i. Roles and responsibilities of Emergency response team has been defined
- 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
- 8. How many Green Credits have been generated or procured:**
- a) By the listed entity - Nil
 - b) By the top ten (in terms of value of purchases and sales, respectively) value chain partners – **Nil**



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

Essential Indicators

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

The Company has association with 25 trade and industry chambers and associations.

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.	CII - Confederation of Indian Industry	National
2.	FICCI - Federation of Indian Chambers of Commerce and Industry	National
3.	FIEO - Federation of Indian Export Organisation, New Delhi	National
4.	SCOPE-Standing Conference of Public Enterprises, New Delhi	National
5.	EEPC - Engineering Export Promotion Council, Kolkata	National
6.	SODET- Society of Defence Technologists	National
7.	ICEMA - Indian Construction Equipment Manufacturers' Association, New Delhi	National
8.	EFSI- Employers Federation of Southern India, Chennai	State
9.	FKCCI - Federation of Karnataka Chamber of Commerce & Industries, Bangalore	State
10.	PMA - Palakkad Management Association, Palakkad	State

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

Name of authority	brief of the case	Corrective action taken
There has been no anti-competitive conduct by the company and there are no adverse orders received from any regulator.		

Leadership Indicators

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

	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
	BEML Limited actively engages in initiatives that promote public interest and policy development through its participation as a stakeholder in industry bodies such as FICCI – Capital Goods Sector, CCI – PSE Council, and SODET. The Company contributes to discussions and policy frameworks related to the Capital Goods Industry, Economic Reforms, Sustainable Business Practices including Sustainable Supply Chain Management, and Defence Procurement Policy. Additionally, BEML offers its perspectives on matters concerning Securities Law and Corporate Governance through platforms such as the Confederation of Indian Industry (CII), FICCI, and SCOPE. The Company also provides feedback on newly issued policy guidelines and regularly participates in seminars and workshops to effectively communicate its viewpoints and support informed policymaking.				



PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

BEML has established a comprehensive Grievance Redressal Mechanism to address concerns raised by both internal and external stakeholders. Designated Nodal Officers in each Complex or Division are responsible for resolving grievances in accordance with the timelines outlined in the Company's policy. In addition, grievances received through platforms such as CPGRAMS and the Vigilance Portal are also addressed promptly and within the stipulated time frame, ensuring transparency and accountability in stakeholder engagement.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	31%	28%
Sourced directly from within India	74%	83%

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	2025-26	2024-25
Rural	NIL	NIL
Semi-urban	NIL	NIL
Urban	NIL	NIL
Metropolitan	NIL	NIL



Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
1.	Bihar	Kalyanpur Block, East Champaran	₹ 10 Lakh
2.	Karnataka	Vijayapur District	₹ 10 Lakh

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

• Yes.

• The Company is mandated to procure a minimum of 25 percent of its total annual domestic procurement from Micro and Small Enterprises (MSEs).

b. From which marginalized/ vulnerable groups do you procure?

Micro & Small Enterprises

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

It constitutes 31% of total Local procurement from Micro & Small Enterprises during FY 2025-26.

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:

Sl. No	Intellectual Property based on tradi-tional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
NIL				

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

Name of authority	Brief of the Case	Corrective action taken
NIL		



6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Providing education to local population at KGF	2024	100%
2.	Mobile medical camp at KGF & Mysore	1965	100%
3.	Contribution to Armed Forces Flag Day Fund (Vocational Training Grant of Windows',)	5	100%
4.	Eradication of TB	390	100%
5.	Food Distribution to School Children for eradicating hunger-Mid day Meal Programme	2629	100%
6.	Establishing a Yatri shed for Visitors	500	100%
7.	Construction of one Block of 24 dormitory halls and 24 toilets unit's rooms for Girls Students Residential Hostel Block-1 & 2	3000	100%
8.	Purchase of 125KV Diesel Generator and Green DG set with accessories plus installation	250	100%
9.	Development of Class rooms Infrastructure	215	100%
10.	Enabling Mobility of Specially abled, by providing 3 wheeler vehicles	5	100%
11.	Jan Arogya Raksha	1925	100%
12.	Construction of 1st Floor at Swamy Dayananda Gurukulam	380	100%
13.	Government Blind School (Holistic Education Initiative, A Movement to break barriers & transform lives of Blind/Visually impaired. (1) Science experimental lab (2) Experience Centre-Assistive Technology (3) Skill development lab (4) Sports facility Football Ground (5) Setting up of Portable Swimming Pool & Providing training on swimming.)	326	100%
14.	Upgradation of Sports Infrastructure" (Basketball court from hard flooring to acrylic synthetic flooring & Volleyball Court from mud flooring to modern synthetic turf flooring)	400	100%
15.	Food habit, Awareness & Distribution of nutritious food packets for the Harekrushna Basti & Sitanatha Basti slum.	50	100%
16.	CSR fund for donation of wheelchairs and development of public utilities.	1018	100%
17.	Support for Sustainable Livelihoods Programme Preservation, Protection & Promotion of Traditional National Heritage, Arts & Culture for support.	1000	100%





S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
18.	Sansad Khel Spardha	3000	100%
19	Development of infrastructure in Govt.schools	120	100%
20.	Sports Kit for 40 players & Escort (Player, Escort, Ramp Operator & Officials)	40	100%
21.	Procurement of Paediatric Upper GA Endoscope for Department of Surgical Gastroenterology	700	100%
22.	Procurement Medical and Equipment's for ECHS Polyclinics (Support for providing cash less & capless quality medical care to all Retired Military Personnel & their dependents.)	12000	100%
23	Building a Skill Centre to create job opportunities for youth and uplift families.	11200	100%
24.	To provide aids and appliances to the PWDs (Divyangjans) and Sr.Citizen	29	100%
25.	Upgrading Blood Centre Service (providing several peripheral government facilities, blood storage centres, and many private hospitals and emergency transfusion support.).	10500	100%



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

Essential Indicators

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

Currently, BEML receives customer complaints and feedback through emails, letters, phone calls, and service reports. To enhance customer engagement and streamline grievance redressal, the Company has developed a dedicated Customer Complaint Handling System, which is set to be launched shortly. Post-launch, customers will be able to lodge complaints and share feedback via a mobile application and the Company's website.

BEML ensures prompt responses through email, and its robust service network across India efficiently addresses issues related to Defence Equipment, ensuring timely resolution and customer satisfaction.

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	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

3. Number of consumer complaints

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	1490	10	Nil	1440	8	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil



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

The Company has Policy on cyber Security which is available at weblink: https://www.bemlindia.in/wp-content/uploads/2023/06/Cyber_Security_Policy.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.

Not Applicable

7. Provide the following information relating to data breaches:

- Number of instances of data breaches - Nil
- Percentage of data breaches involving personally identifiable information of customers - Nil
- Impact, if any, of the data breaches – Nil

Leadership Indicators

1. Channels/ platforms where information on products and services of the entity can be accessed.

Information on products and services offered are available on BEML website <https://www.bemlindia.in>. Also, BEML is participating in various Defence exhibitions for Advertisement of products and services.

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

BEML's Defence Equipment is utilized for training purposes in accordance with the Standard Operating (SO) requirements. Additionally, the Company provides specialized service and training camps for Indian Army personnel, ensuring that they are equipped with the necessary skills and knowledge to operate and maintain the Defence Equipment effectively.

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

Customers are notified about any disruption or discontinuation of services through emails, letters, and service bulletins. BEML's effective contract management ensures that customers are kept informed about the status of supplies and any potential issues related to obsolescence. Given the high level of indigenisation of BEML products, supported by a robust supply chain and vendor ecosystem, concerns regarding disruption and discontinuation are proactively addressed. Customers are provided with ample opportunity for end-of-life procurements, ensuring smooth transitions and continued support.



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

Yes, product information is displayed on BEML products in compliance with local regulations. For example, BEML Dumpers are marked with "Not Meant for Plying on Public Roads," along with appropriate reflectors and caution stickers. This information is also discussed with customers and prominently displayed on the product. Additionally, each product is supplied with a feedback form, developed by the quality and customer inspection teams, to collect valuable customer insights, which are processed according to established procedures. BEML conducts periodic consumer satisfaction surveys to assess product and service performance. Furthermore, BEML is governed by contractual obligations, and upon completion, customers issue a Performance Certificate.

For and on behalf of the Board of Directors

Sd/-

Shantanu Roy

Chairman & Managing Director

Place: Mysuru

Date: 29.05.2026





INDEPENDENT REASONABLE ASSURANCE STATEMENT ON BRSR CORE DISCLOSURES BEML LTD

We have been engaged by **BEML Limited** to perform an independent limited assurance engagement on the Company's BRSR Core disclosures for the reporting period FY 2025-26. The engagement has been performed by **RSJ Inspection Service Ltd.** as the independent third-party verifier, in accordance with the requirements and principles of **ISO 17029** and the applicable SEBI BRSR Core framework.

The **scope** of this assurance engagement is limited to the BRSR Core disclosures reported by BEML Limited within the defined organizational boundary comprising **Head Office, Bengaluru Complex, Mysuru Complex, KGF Complex, and Palakkad Complex.** The scope covers the BRSR Core indicators and supporting disclosures relevant to the reporting period and excludes any information outside the stated boundary or beyond the selected assurance criteria.

Roles and responsibilities

BEML's Responsibility:

Management of BEML Limited is responsible for the preparation and fair presentation of the BRSR Core disclosures, the selection and application of the reporting criteria, the maintenance of adequate internal controls and records, and the completeness and accuracy of the underlying data used in the

report. Management is also responsible for ensuring that estimates, assumptions, and judgments used in the disclosures are reasonable and appropriately supported. BEML shall reproduce this statement in full and shall not make any omissions, additions or revisions.

RSJ's Responsibility:

RSJ Inspection. is responsible for planning and performing the assurance engagement, determining the nature, timing, and extent of procedures necessary under ISO 17029, obtaining sufficient appropriate evidence, evaluating whether the disclosures are materially misstated, and issuing an independent reasonable assurance conclusion based on the evidence obtained. Our role does not include preparing the disclosures or making management decisions on behalf of BEML Limited.

Our procedures included inquiry of management and relevant personnel, walkthroughs of reporting and data collection processes, review of policies and source records, selective testing of evidence, analytical review, and assessment of consistency across the reported metrics. We also evaluated whether the evidence was reliable and relevant, and whether the disclosures were coherent and free from material inconsistencies.



BRSR Principle's

The following table presents the BRSR Core attributes reviewed, the related disclosure focus, and the principle's mapping considered in the assurance scope.

BRSR Core attribute	Assurance focus	BRSR principle / disclosure mapping
Green-house gas footprint	Scope 1, Scope 2, intensity, methodology	Principle 6, relevant essential indicator questions
Water footprint	Consumption, intensity, discharge, treatment	Principle 6, relevant essential indicator questions
Energy footprint	Total energy consumed, renewable share, intensity	Principle 6, relevant essential indicator questions
Embracing circularity	Waste generation, segregation, recovery, disposal	Principle 6, relevant essential indicator questions
Employee wellbeing and safety	Safety incidents, LTIFR, fatalities, wellbeing spend	Principle 3, relevant essential indicator questions
Gender diversity	Female wages, POSH complaints, closure status	Principle 5, relevant essential indicator questions
Inclusive development	MSME sourcing, local procurement, employment support	Principle 8, relevant essential indicator questions
Customer and supplier responsibility	Data security, breach incidents, supplier fairness	Principle 9, relevant essential indicator questions
Open-ness of business	Payables, concentration, related party transaction disclosures	Principle 1, relevant essential indicator questions

Assurance methods

In line with ISO 17029, the engagement was planned to reduce assurance risk to an acceptable level for a reasonable assurance assignment. The methods used were designed to gather sufficient appropriate evidence through risk assessment, process understanding, evidence inspection, analytical procedures, and testing of sample data.

The evidence reviewed was assessed for relevance, reliability, completeness, and consistency. Where management estimates or judgments were used, we considered whether the assumptions were reasonable and whether the calculation methods were consistently applied across the defined reporting boundary.

Independence, Impartiality and Competence

RSJ Inspection is an Independent Assurance Provider with expertise in providing, Assurance, verification, validation in ESG domain. RSJ has implemented a comprehensive Ethics and Conduct Code across the organization to uphold the highest standards of integrity in all business activities which helps in avoiding any conflicts of interest while executing services.

No member of the assurance team has any business relationship with BEML, its Directors, Managers, or officials beyond the scope of this assignment. This verification has been conducted independently, with full assurance that no conflict of interest exists.



The assurance team brings extensive expertise in evaluating environmental, social, ethical, and health & safety information, systems, and processes. RSJ also possess a strong command on standard methodology for the assurance of Sustainability Reports, ensuring consistency, rigor, and reliability in our approach.

Limitations and Exclusions

The assurance is limited to the mentioned scope of work and excludes the information pertaining to;

- Disclosures related to BEML financial performance
- Activities and operations of BEML outside the scope and boundaries mentioned
- Compliance with any legal / regulatory requirements
- Any other information included in the BEML ESG report.

- BEML disclosed necessary information pertaining to Electricity, Energy, Water, Waste & Air Emissions of all the four complexes with limited disclosure of Head office.

Conclusion

On the basis of the work performed, and subject to the inherent limitations of a reasonable assurance engagement under ISO 17029, we conclude that the BRSR Core disclosures of BEML Limited for the period FY 2025-26 are prepared, in all material respects, in accordance with the stated reporting criteria and the applicable BRSR Core framework. It is further recommended to follow the uniform MRV framework across the sites of BEML.

This statement is intended solely for inclusion in BEML Limited's annual report and for stakeholders relying on the BRSR Core disclosures.



Mr. Ragesh Joshi
Team Leader
Place: Noida, India
Date: 28 July 2026



Mr. Sonal Saggi
Technical Reviewer
Place: Noida, India
Date: 28 July 2026