



# SURYA ROSHNI LIMITED

CIN -L31501HR1973PLC007543

Padma Tower-I, Rajendra Place, New Delhi-110 008

Ph.: +91-11-47108000 E-mail : cs@surya.in

Website : www.surya.co.in

SRL/se/yks/26-27/10

August 19, 2026

**The Secretary**  
**The Stock Exchange, Mumbai**  
**MUMBAI - 400 001**  
**Scrip Code: 500336**

**The Manager (Listing Department)**  
**The National stock Exchange of India Ltd**  
**Mumbai – 400 051**  
**NSE Symbol: SURYAROSNI**

Dear Madam, Sirs,

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

Pursuant to Regulation 34(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ('BRSR') for Financial Year 2025-26. The BRSR forms part of the Company's 53<sup>rd</sup> Annual Report for the Financial Year 2025-26.

The BRSR which form part of Annual Report is also available on the website of the Company at <https://surya.co.in>

This is for your information and records.

Thanking you,

Yours faithfully,  
**For Surya Roshni Limited**

BHARAT  
BHUSHAN  
SINGAL  
N SINGAL  
Digitally signed  
by BHARAT  
BHUSHAN  
SINGAL  
Date: 2026.08.19  
10:23:45 +05'30'

**B. B. Singal**  
**CFO & Company Secretary**

Encl.: as above

# SURYA



## Business Responsibility and Sustainability Report (BRSR) Financial Year 2025-26

### **SURYA ROSHNI LIMITED**

Corporate Identity Number

(CIN) - L31501HR1973PLC007543

Regd. Office: Prakash Nagar, Sankhol

Bahadurgarh - 124507 (Haryana)

Phone: +91-1276-241540,

Fax No. +91-1276-241886

Website: [www.surya.co.in](http://www.surya.co.in),

E-mail: [investorgrievances@surya.in](mailto:investorgrievances@surya.in)



## SECTION A GENERAL DISCLOSURES

### I. DETAILS OF THE LISTED ENTITY

#### Required Information

|    |                                                                                                                                                                                                                                                                    |                                                                                                                                                   |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Corporate Identity Number (CIN) of the Listed Entity                                                                                                                                                                                                               | L31501HR1973PLC007543                                                                                                                             |
| 2  | Name of the Listed Entity                                                                                                                                                                                                                                          | SURYA ROSHNI LIMITED                                                                                                                              |
| 3  | Year of incorporation                                                                                                                                                                                                                                              | 17 <sup>th</sup> October, 1973                                                                                                                    |
| 4  | Registered office address                                                                                                                                                                                                                                          | PRAKASH NAGAR, SANKHOL, BAHADURGARH - 124507 (HARYANA)                                                                                            |
| 5  | Corporate address                                                                                                                                                                                                                                                  | PADMA TOWER -1, 2ND FLOOR, 5 RAJENDRA PLACE, NEW DELHI - 110008                                                                                   |
| 6  | Email                                                                                                                                                                                                                                                              | cs@surya.in                                                                                                                                       |
| 7  | Telephone                                                                                                                                                                                                                                                          | 011-47108000                                                                                                                                      |
| 8  | Website                                                                                                                                                                                                                                                            | <a href="http://www.surya.co.in">www.surya.co.in</a>                                                                                              |
| 9  | Financial year for which reporting is being done                                                                                                                                                                                                                   | 2025-26                                                                                                                                           |
| 10 | Name of the Stock Exchange(s) where shares are listed                                                                                                                                                                                                              | BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)                                                                              |
| 11 | Paid-up Capital                                                                                                                                                                                                                                                    | ₹108,81,79,480 (21,76,35,896 equity shares of ₹5/- each)                                                                                          |
| 12 | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report                                                                                                                                   | Bharat Bhushan Singal (CFO and Company Secretary)<br>Contact No.: 47108000 (Extn. 610) and<br>Email: <a href="mailto:cs@surya.in">cs@surya.in</a> |
| 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). | The disclosures under this report are made on a Standalone basis                                                                                  |
| 14 | Name of the assurance provider                                                                                                                                                                                                                                     | No                                                                                                                                                |
| 15 | Type of assurance obtained                                                                                                                                                                                                                                         | Not Applicable                                                                                                                                    |

## II. PRODUCTS/SERVICES

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

|   | Description of Main Activity                                    | Description of Business Activity                                                                                                             | % of Turnover of the entity |
|---|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| 1 | Steel Pipes & Strips                                            | 1) Steel Pipes & Tubes<br>2) Cold Rolled (CR) Strips                                                                                         | 76.01                       |
| 2 | Lighting & Fixtures<br>Electrical Consumer Durables & PVC Pipes | - Lighting Products:<br>Professional luminaires and Consumer Luminaries.<br>- Fans, domestic home wires, small appliances and water heaters. | 23.99                       |

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

| Sl. No. | Product/Service     | NIC Code | % of total turnover contributed |
|---------|---------------------|----------|---------------------------------|
| 1       | Steel Pipes & Tubes | 24106    | 67.98                           |
| 2       | Cold Rolled Strips  | 24105    | 8.03                            |
| 3       | Lighting Products   | 27400    | 23.99                           |

## 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      | 6                | 1 Corporate office at New Delhi and 30 branches across PAN India | 37    |
| International | Nil              | Nil                                                              | Nil   |

### 19. Market Served by the entity:

#### a. Number of locations

|                                                 |                                                                |                                                         |                                                             |
|-------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------|
| <b>Locations</b><br>National<br>(No. of States) | <b>Number</b><br>28 States and 8 Union Territories (Pan India) | <b>Locations</b><br>International<br>(No. of Countries) | <b>Number</b><br>Exporting to 50 countries across the Globe |
|-------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------|

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

13.90%



### c. A brief on type of customers

The Company holds a leading position in India's steel pipe industry as the largest manufacturer of ERW GI pipes and the largest exporter of ERW pipes from India. With a strong manufacturing base, established quality standards, and a diversified export network, the Company serves customers across more than 50 countries worldwide. Its international presence spans key markets such as the USA, Australia, Canada, Mexico, the Middle East, Europe, and Africa, reflecting its strong global reach, product reliability, and ability to cater to diverse industry requirements across geographies.

The Company is one of the top consumer lighting manufacturers in India, lighting up homes with innovation and brilliance. The diverse portfolio range includes next-gen LED lights, energy-saving lamps, battens, trusted fans and a range of premium consumer appliances, and domestic wires crafted for lasting value.

## IV. EMPLOYEES

### 20 Details as at the end of Financial Year:

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

|  Employees | Sl. No. | Particulars                    | Total (A)    | Male         |              | Female    |             |
|----------------------------------------------------------------------------------------------|---------|--------------------------------|--------------|--------------|--------------|-----------|-------------|
|                                                                                              |         |                                |              | No.(B)       | % (B/A)      | No. C     | % (C/A)     |
|                                                                                              | 1       | Permanent (D)                  | 2,156        | 2,133        | 98.93        | 23        | 1.07        |
|                                                                                              | 2       | Other than Permanent (E)       | 473          | 467          | 98.73        | 6         | 1.27        |
|                                                                                              | 3       | <b>Total employees (D + E)</b> | <b>2,629</b> | <b>2,600</b> | <b>98.90</b> | <b>29</b> | <b>1.10</b> |

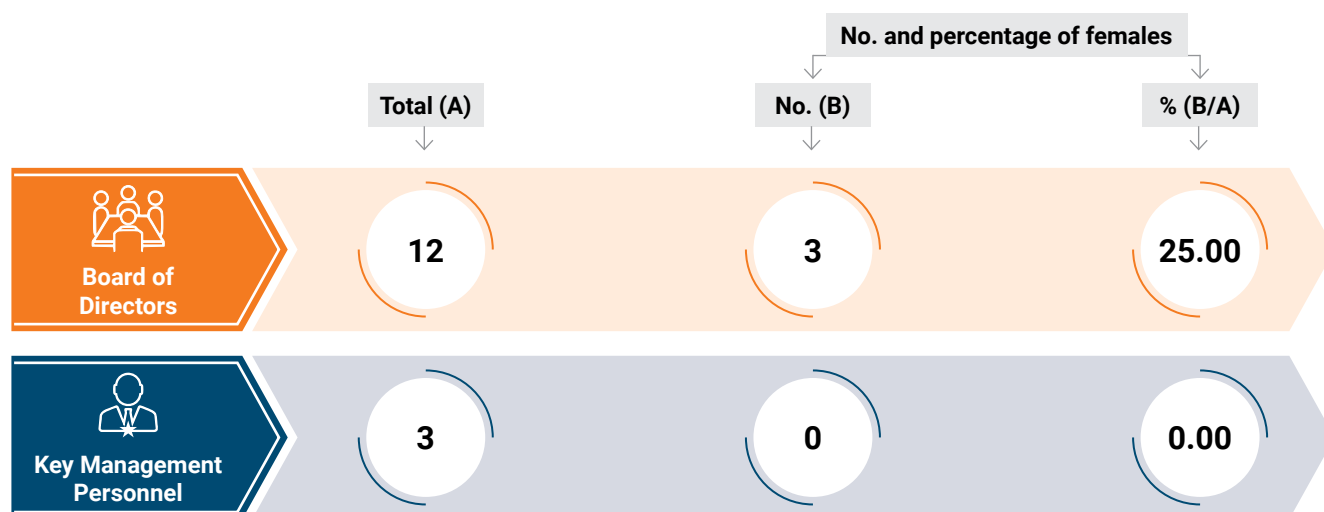
|  Workers | Sl. No. | Particulars                  | Total (A)    | Male         |              | Female     |              |
|---------------------------------------------------------------------------------------------|---------|------------------------------|--------------|--------------|--------------|------------|--------------|
|                                                                                             |         |                              |              | No.(B)       | % (B/A)      | No. C      | % (C/A)      |
|                                                                                             | 4       | Permanent (F)                | 1,163        | 1,163        | 100.00       | -          | -            |
|                                                                                             | 5       | Other than Permanent (G)     | 5,110        | 4,443        | 86.95        | 667        | 13.05        |
|                                                                                             | 6       | <b>Total workers (F + G)</b> | <b>6,273</b> | <b>5,606</b> | <b>89.37</b> | <b>667</b> | <b>10.63</b> |

#### b. Differently abled employees and workers:

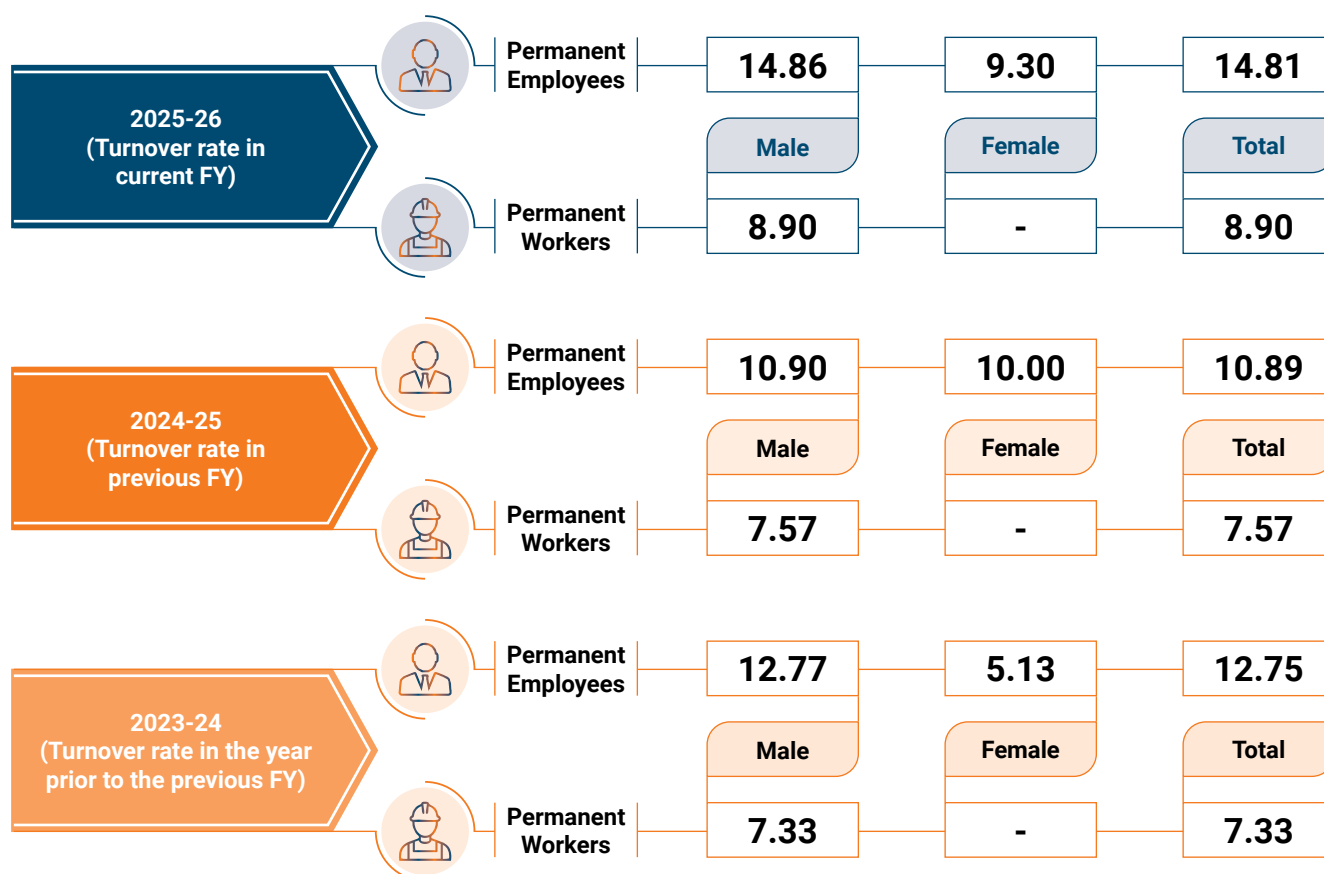
|  Differently Abled Employees | Sl. No. | Particulars                                      | Total (A) | Male     |               | Female   |          |
|-----------------------------------------------------------------------------------------------------------------|---------|--------------------------------------------------|-----------|----------|---------------|----------|----------|
|                                                                                                                 |         |                                                  |           | No.(B)   | % (B/A)       | No. C    | % (C/A)  |
|                                                                                                                 | 1       | Permanent (D)                                    | 1         | 1        | 100.00        | -        | -        |
|                                                                                                                 | 2       | Other than Permanent (E)                         | -         | -        | -             | -        | -        |
|                                                                                                                 | 3       | <b>Total differently abled employees (D + E)</b> | <b>1</b>  | <b>1</b> | <b>100.00</b> | <b>-</b> | <b>-</b> |

|  Differently Abled Workers | Sl. No. | Particulars                                    | Total (A) | Male     |            | Female   |          |
|---------------------------------------------------------------------------------------------------------------|---------|------------------------------------------------|-----------|----------|------------|----------|----------|
|                                                                                                               |         |                                                |           | No.(B)   | % (B/A)    | No. C    | % (C/A)  |
|                                                                                                               | 4       | Permanent (F)                                  | 1         | 1        | 100        | -        | -        |
|                                                                                                               | 5       | Other than Permanent (G)                       | 1         | 1        | 100        | -        | -        |
|                                                                                                               | 6       | <b>Total differently abled workers (F + G)</b> | <b>2</b>  | <b>2</b> | <b>100</b> | <b>-</b> | <b>-</b> |

## 21 Participation/Inclusion/Representation of women:



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



## V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

### 23 (a) Name of holding/subsidiary/associate companies/joint ventures

| Sl. 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       | Surya Roshni LED Lighting Projects Limited                             | Subsidiary                                                   | 100                               | No                                                                                                                           |

## VI. CSR DETAILS

24 (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes

(ii) Turnover

₹ 75,39,83,19,022/-

(iii) Net worth

₹ 24,36,78,51,488/-

## VII. TRANSPARENCY AND DISCLOSURE 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 weblink for grievance redress policy) | 2025-26<br>(Current Financial Year)        |                                                              |          | 2024-25<br>(Previous Financial Year)       |                                                              |          |
|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|----------|--------------------------------------------|--------------------------------------------------------------|----------|
|                                                                                                                            |                                                                                                             | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks  | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks  |
| <br>Communities                          | Yes                                                                                                         | Nil                                        | Nil                                                          | N.A.     | Nil                                        | Nil                                                          | N.A.     |
| <br>Investors (other than shareholders) | Yes                                                                                                         | Nil                                        | Nil                                                          | N.A.     | Nil                                        | Nil                                                          | N.A.     |
| <br>Shareholders                        | Yes                                                                                                         | 8                                          | Nil                                                          | Resolved | 5                                          | Nil                                                          | Resolved |
| <br>Employees and                       | Yes                                                                                                         | Nil                                        | Nil                                                          | N.A.     | Nil                                        | Nil                                                          | N.A.     |
| <br>workers                             | Yes                                                                                                         | 4,75,240                                   | Nil                                                          | Resolved | 5,03,865                                   | Nil                                                          | Resolved |
| <br>Customers – *                       | Yes                                                                                                         | Nil                                        | Nil                                                          | N.A.     | Nil                                        | Nil                                                          | N.A.     |
| <br>Value chain partners                | Yes                                                                                                         | Nil                                        | Nil                                                          | N.A.     | Nil                                        | Nil                                                          | N.A.     |
| <br>Others-please specify               | N.A.                                                                                                        | None                                       | None                                                         | N.A.     | None                                       | None                                                         | N.A.     |

\* Number includes only grievances/escalation.

The Company is committed to encourage openness, promote transparency and reporting improvements without fear of rebuttal. The organisation is committed to creating a culture that encourages high standards of ethics and upholds decent and safe working conditions for the entire workforce. Grievance redress policy can be accessed on the website of the Company at the link: <https://surya.co.in/investor-relations/corporate-governance/#policies/>

1. Communities while interacting during the community engagement programmes, can report their grievances.
2. Investors and stakeholders can correspond with the Company by sending an email to [investorgrievances@surya.in](mailto:investorgrievances@surya.in)
3. Employees and workers can report any grievance by sending an email to their respective unit HR heads or to the HR Director at [ved@surya.in](mailto:ved@surya.in)
4. Consumers can report grievances through the CRM system at <https://crm.surya.in>, through the WhatsApp BOT (+91 9643300819) and at the Surya helpline number: 1800 102 5657 or through mobile Android application.
5. Value chain partners can reach us through our website [www.surya.co.in](http://www.surya.co.in)

Customer Service and satisfaction are the focus areas of Surya Roshni, and we truly believe in providing best service to our customers. We aim at minimising instances of customer complaints and grievances through proper service delivery and review mechanism and to ensure prompt redressal of customer complaints and grievances. Surya Roshni has established a structured grievances redressal mechanism. We are committed to encouraging openness, promote transparency and to report improvements without fear of rebuttal. Surya Roshni follows 'Zero Tolerance' Policies w.r.t. non-compliance and committed to creating a culture that encourages high standards of ethics and upholds decent and safe working conditions for workforce. The Company have a Vigil mechanism whereby one is free to report complaints/violations of laws, rules, regulations, or unethical conduct, actual or suspected fraud to the nodal officer. The Company will oversee the mechanism through the Audit Committee. Please refer to point 5 of the Corporate Governance Report forming part of this Annual Report for detailed information on grievance redressal.

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

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



| Sl. 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       | Brand Reputation          |                                            | Surya Roshni Limited is a well-established and trusted household brand with a large customer base across its operating segments. Given the scale of its market presence and customer reach, any adverse customer experience, product quality concern, service deficiency, or delay in grievance resolution may affect customer confidence. Such instances could result in customer attrition, weaken brand loyalty, and potentially impact the Company's reputation in the market. | The Company places strong emphasis on understanding customer expectations and continuously improving its products, services, and customer engagement processes. Surya Roshni Limited focuses on delivering a seamless and efficient customer experience by ensuring timely resolution of customer grievances and feedback. The Company also strives to align its product offerings with evolving customer needs through continuous innovation, improved service delivery, and adoption of advanced technologies. In the lighting segment, this includes providing innovative and technologically advanced solutions that enhance customer convenience and satisfaction. These initiatives support stronger customer relationships and help reinforce the Company's brand credibility. | <b>Negative:</b><br>Any deterioration in brand reputation may lead to loss of customer trust, reduced customer retention, and potential loss of business, thereby adversely affecting the Company's long-term growth and market position. |

| Sl. No. | Material issue identified | Indicate whether risk or opportunity (R/O)                                                                                                                                      | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | In case of risk, approach to adapt or mitigate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2       | Business Ethics           | <br>and<br>   | <p>Ethical conduct is fundamental to responsible business operations, effective risk management, stakeholder trust, and long-term value creation. Any deviation from ethical, legal, or governance standards may expose the Company to compliance risks, reputational concerns, stakeholder dissatisfaction, and potential business disruptions. Maintaining high standards of integrity is therefore critical for the sustainable and successful functioning of the Company.</p>                                                                                                 | <p>Surya Roshni Limited is committed to conducting its business with the highest standards of ethical, moral, and legal conduct. The Company has adopted a formal Code of Conduct applicable to its Directors and employees, which defines the principles and standards expected in business dealings and workplace conduct. The Code extends to interactions with vendors, customers, and other business partners, ensuring that all stakeholder engagements are guided by integrity, transparency, and accountability. Any actual or potential breach of the Code, irrespective of its scale or perceived significance, is treated seriously. The Company communicates these policies to employees at the time of onboarding to ensure awareness from the beginning of their association with the organisation.</p>                                                                                                                                                                                                                                                                                                                                                                                                | <p><b>Positive:</b><br/>Strong adherence to regulatory requirements, ethical standards, and governance mechanisms demonstrates the Company's commitment to responsible business conduct and enhances stakeholder confidence.</p> <p><b>Negative:</b><br/>Any instance of non-compliance, unethical conduct, or failure to address stakeholder concerns may adversely affect the Company's reputation, stakeholder trust, and long-term business continuity.</p>                                                                                                                                                     |
| 3       | Energy Efficiency         | <br>and<br> | <p>Energy management is a key material issue for the Company, particularly in the context of climate change, environmental responsibility, and operational efficiency. Inefficient energy consumption may increase operating costs, contribute to higher greenhouse gas emissions, and expose the Company to climate-related and regulatory risks. At the same time, energy efficiency presents a significant opportunity to reduce environmental impact, optimise resource consumption, lower energy costs, and strengthen the Company's overall sustainability performance.</p> | <p>Surya Roshni Limited addresses climate change and environmental sustainability through a focused approach covering energy conservation, water conservation, adoption of renewable energy, and waste minimisation. The Company's Environment, Health and Safety Policy applies across its manufacturing units and covers employees as well as relevant stakeholders. As part of its energy efficiency initiatives, the Company has replaced high-energy-consuming equipment used in lighting manufacturing processes with more cost-effective and energy-efficient alternatives.</p> <p>Operational efficiency is monitored on an ongoing basis through optimisation of pumps, motors, cooling towers, and related systems, enabling timely corrective actions and improved resource productivity. The Company has embedded environmental management practices across its processes through compliance with recognised management system standards, including ISO 9001, ISO 14001, and OHSAS 18001. It also periodically assesses environmental risks associated with its operations to identify potential impacts and implement appropriate procedures for managing environmental and hazard-related aspects.</p> | <p><b>Positive:</b><br/>The Company's focus on energy efficiency, renewable energy adoption, and climate-conscious initiatives strengthens long-term value creation, improves operational resilience, and supports its ability to respond to rising stakeholder expectations on environmental, social, and governance performance.</p> <p><b>Negative:</b><br/>Inadequate energy efficiency measures or insufficient climate-related action plans may increase operational costs, heighten exposure to environmental and regulatory risks, and adversely affect business continuity and stakeholder confidence.</p> |

| Sl. 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)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------|---------------------------|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4       | Human Rights Practices    |  | Human rights practices are critical to ensuring responsible business conduct, workforce well-being, and stakeholder trust. The absence of a comprehensive human rights governance framework covering areas such as safe working conditions, prevention of child labour and forced labour, fair remuneration, gender diversity, prevention of sexual harassment, freedom of association, and collective bargaining may expose the Company to social, regulatory, and reputational risks. Inadequate human rights safeguards could adversely affect employee morale, workplace productivity, supplier conduct, and the Company's broader social performance. | <p>The Company's manufacturing units have adopted clean technologies and energy-efficient practices to reduce environmental impact. Surya Roshni Limited has installed solar panels at its facilities in <b>Bahadurgarh</b> and the <b>Malanpur Steel Plant</b>, and plans to expand such renewable energy initiatives across other manufacturing units over time. In the long term, the Company aims to reduce carbon dioxide emissions and energy costs across its operations. This is aligned with its broader vision of building a sustainable ecosystem through efficient energy consumption and optimal utilisation of natural resources. These initiatives are also expected to support operational cost savings through reduced energy losses, lower electricity expenses, and decreased maintenance costs.</p> <p>The Company is committed to respecting and protecting the human rights of all stakeholders, including employees, workers, contractors, suppliers, customers, communities, and marginalised groups. Its policies and business practices are designed to promote dignity, fairness, equality, and respect across its operations and stakeholder engagements.</p> <p>The Company upholds employee rights through principles such as non-discrimination, prohibition of child and forced labour, freedom of association, and the right to collective bargaining. It strives to provide a workplace free from discrimination or harassment on the basis of gender, religion, ethnicity, disability, or any other personal characteristic. The Company also promotes an inclusive and supportive work environment where recruitment, appraisal, growth, and recognition are based on merit, qualifications, performance, and capability.</p> <p>Surya Roshni Limited maintains a strict stance against all forms of harassment, including physical, verbal, psychological, and sexual harassment. To further strengthen its approach, the Company is working towards integrating a more structured human rights governance framework, including a formal Human Rights Policy, policies on freedom of association, and due diligence mechanisms across business operations. The Company also aims to extend these expectations to its supply chain partners, vendors, and contractors to encourage responsible practices beyond its direct operations.</p> | <p><b>Positive:</b></p> <p>A structured and well-implemented human rights framework can strengthen the Company's social performance, enhance stakeholder confidence, improve employee engagement, and demonstrate alignment with national and international human rights principles.</p> <p><b>Negative:</b></p> <p>The absence of a robust human rights governance framework may result in employee dissatisfaction, lower workforce productivity, weak grievance redressal, regulatory exposure, and reputational concerns, which may affect the Company's long-term growth and stakeholder relationships.</p> |

| Sl. 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)                                                                                                                                                                                                                              |
|---------|----------------------------------|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5       | Board Diversity and Independence |  | Board diversity and independence play an important role in strengthening governance, decision-making, strategic oversight, and long-term business resilience. A Board with diverse expertise, experience, perspectives, age profiles, gender representation, industry knowledge, and independent judgment enables more balanced and effective decision-making. For the Company, strengthening Board diversity presents an opportunity to enhance governance standards, improve stakeholder confidence, and support sustainable value creation. | <p>The Company recognises the importance of a diverse and independent Board in driving effective governance and business success. It believes that diversity in thought, perspective, skills, knowledge, industry experience, age, ethnicity, and gender enhances the quality of Board deliberations and supports stronger strategic decision-making.</p> <p>To promote this objective, the Company follows a transparent nomination process for Directors, with emphasis on diversity of experience, expertise, perspective, and performance excellence. Based on the recommendation of the Nomination and Remuneration Committee, the Board has adopted a Board Diversity Policy, which outlines the Company's approach to fostering diversity within the Board of Directors.</p> | <p><b>Positive:</b></p> <p>Continued focus on Board diversity, independence, and inclusive governance is expected to improve the quality of decision-making, strengthen governance oversight, enhance stakeholder trust, and contribute to improved productivity, operational efficiency, and long-term value creation.</p> |

## SECTION B MANAGEMENT AND PROCESS DISCLOSURES

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

The National Guidelines for Responsible Business Conduct (NGRBC) as brought out by Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

- P1** Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable
- P2** Businesses should provide good services in a manner that is sustainable and safe
- P3** Businesses should respect and promote the well-being of all employees, including those in their value chains
- P4** Businesses should respect the interests of and be responsive to all its stakeholders
- P5** Businesses should respect and promote human rights
- P6** Businesses should respect and make efforts to protect and restore the environment
- P7** Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
- P8** Businesses should promote inclusive growth and equitable development
- P9** Businesses should engage with and provide value to their consumers in a responsible manner

| Disclosure Questions                                                                                          | P1                                                                                                                                                          | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and management processes</b>                                                                        |                                                                                                                                                             |     |     |     |     |     |     |     |     |
| 1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Yes                                                                                                                                                         | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| b. Has the policy been approved by the Board? (Yes/No)                                                        | Yes                                                                                                                                                         | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| c. Weblink of the Policies, if available                                                                      | <a href="https://surya.co.in/investor-relations/corporate-governance/#policies/">https://surya.co.in/investor-relations/corporate-governance/#policies/</a> |     |     |     |     |     |     |     |     |
| 2 Whether the entity has translated the policy into procedures. (Yes/No)                                      | Yes                                                                                                                                                         | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |

| Disclosure Questions                                                                                                                                                                                                                                        | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| 3 Do the enlisted policies extend to your value chain partners? (Yes/No)                                                                                                                                                                                    | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | ISO 9001, ISO 14001 & OHSAS 18001, ISO 45001, AS1074 (AUSTRALIA), BIS 3589 : 2001, BIS 1239, BIS 1161, BIS 5504, BIS 4923, BIS 3601, BIS IS 4270: 2001, EN 10219-1:2006, IS 4923, IS3183:2012, IS 4270:2001, API 5L, API 5CT, SLS/CE/UL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |     |     |     |     |     |     |     |
| 5 Specific commitments, goals and targets set by the entity with defined timelines, if any.                                                                                                                                                                 | The Company continues to place strong emphasis on energy conservation and resource efficiency, building upon the initiatives and measures implemented in previous years. As part of its sustainability journey, Surya Roshni Limited has identified key material Environmental, Social and Governance issues that will guide the formulation of future commitments, measurable targets, and focused action plans. The Company remains committed to integrating sustainability considerations into its business strategy and operations and is in the process of establishing defined goals and timelines that are aligned with its long-term vision of becoming a more sustainable and responsible organisation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |     |     |     |     |     |     |     |
| 6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.                                                                                                                            | Surya Roshni Limited is progressively strengthening its sustainability practices in a structured and responsible manner, in alignment with the principles set out under the National Guidelines on Responsible Business Conduct. Since the Company is currently in the process of defining specific sustainability commitments, goals, targets, and timelines, formal performance measurement against such targets will be undertaken once they are finalised. Going forward, the Company intends to establish appropriate monitoring mechanisms to track progress, evaluate performance, and report outcomes against its defined sustainability objectives.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |     |     |     |     |     |     |     |
| Governance, leadership and oversight                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |     |     |     |     |     |     |     |
| 7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)                                        | <p>It gives me great pleasure to present the Company's Business Responsibility and Sustainability Report for the financial year 2025-26. The report reflects our continued commitment to responsible business conduct, ethical governance, environmental stewardship, and inclusive social development. As a leading organisation in our sectors, we recognise the importance of managing our environmental and social impacts while creating long-term value for our stakeholders.</p> <p>During the year, the Company continued to strengthen its sustainability practices through focused initiatives aimed at improving energy efficiency, reducing greenhouse gas emissions, optimising water consumption, and enhancing waste management across operations. We remain committed to adopting advanced technologies, cleaner processes, and resource-efficient practices that support our transition towards a more sustainable and resilient business model.</p> <p>Social responsibility continues to be an integral part of our business philosophy. The Company is committed to maintaining fair labour practices, promoting diversity and inclusion, ensuring employee health and safety, and fostering a respectful and supportive workplace. Our community development initiatives are focused on creating meaningful social impact through programmes in areas such as education, healthcare, skill development, environmental protection, and overall community well-being.</p> <p>Strong governance remains the foundation of our sustainability journey. The Company has established governance mechanisms that promote transparency, accountability, compliance, and ethical conduct across all levels of the organisation. The Board of Directors and the management team continue to provide strategic oversight and guidance to further strengthen our Environmental, Social and Governance performance.</p> |     |     |     |     |     |     |     |     |

| Disclosure Questions |                                                                                                                                                                        | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
|                      |                                                                                                                                                                        | We acknowledge that sustainability is a continuous journey requiring consistent effort, collaboration, and innovation. I extend my sincere appreciation to our employees, customers, business partners, investors, and other stakeholders for their continued trust and support. Together, we remain committed to building a responsible, future-ready, and sustainable organisation that creates lasting value for society and for generations to come.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |    |    |    |    |    |    |    |    |
| 8                    | Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).                                              | Mr. Kaustubh Narsinh Karmarkar<br>Director - HR<br><a href="mailto:ved@surya.in">ved@surya.in</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |    |    |    |    |    |    |    |    |
| 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. | <p>Yes</p> <p>The Risk Management Committee is responsible, among other matters, for formulating and overseeing a comprehensive risk management framework for the Company. This includes identification and assessment of internal and external risks such as financial, operational, sectoral, sustainability-related risks, particularly Environmental, Social and Governance risks, as well as information technology and cybersecurity risks. The Committee also recommends appropriate mitigation measures and oversees the development and implementation of the Company's business continuity plan. The Committee also reviewed the situation of middle east conflicts on a real-time basis and taking effective decisions to mitigate the impact of the prevailing crises.</p> <p>The Committee periodically reviews the methodologies, processes, and systems adopted by the Company for monitoring, evaluating, and managing business risks. It ensures that the risk management framework remains effective, responsive, and aligned with the Company's strategic priorities and evolving risk environment. The Committee also keeps the Board of Directors informed on a regular basis regarding key risk-related discussions, recommendations, mitigation actions, and other significant matters requiring Board attention.</p> |    |    |    |    |    |    |    |    |

## 10 Details of Review of NGRBCs by the Company:

| Subject of Review                                                                                                | Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee                                                                                                                                                                                    | Frequency (Annually/Half-yearly/Quarterly/Any other – please specify) |    |    |    |    |    |    |    |    |
|------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|----|----|----|----|----|----|----|----|
|                                                                                                                  |                                                                                                                                                                                                                                                                                  | P1                                                                    | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action                                                          | As a practice, policies on the Business Responsibility of the Company are reviewed annually or on a need basis by the Committee of the Board. During this assessment, the efficacy of the policies is reviewed and necessary changes to policies and procedures are implemented. |                                                                       |    |    |    |    |    |    |    |    |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | Committee of the Board reviewed compliance with the existing regulations as applicable and a Statutory Compliance Certificate on applicable laws.                                                                                                                                |                                                                       |    |    |    |    |    |    |    |    |
|                                                                                                                  |                                                                                                                                                                                                                                                                                  |                                                                       |    |    |    |    |    |    |    |    |

|                                                                                                                                                                     | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|----|
| 11 Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency |    |    |    |    |    |    |    |    |    |
| Yes, the policies are independently reviewed and assessed by the CareEdge Analytics and Advisory.                                                                   |    |    |    |    |    |    |    |    |    |

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

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



## SECTION C PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

### PRINCIPLE

1

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

### ESSENTIAL INDICATORS

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

| Segment                                                                                                                | Total number of training and awareness programmes held | Topics/principles covered under the training and its impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | % of persons in respective category covered by the awareness programmes |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <br><b>Board of Directors</b>       | 1                                                      | An induction/familiarisation session is arranged for every Independent Director, on his/her appointment to the Board of Directors. The induction session, amongst others, includes an overview of the Company, its vision and mission, the industry in which it operates, its business strategies, risk management, and the roles and responsibilities as a member Board. On an ongoing basis, Surya's Board conducts meetings and updates regarding the regulatory updates, Code of Conduct for the Prevention of Insider Trading, the Code of Conduct for Directors and Senior Management, Corporate Governance, Risk Management, IT & Cybersecurity, changes in the regulatory environment as applicable were made at the meeting. Further, Independent Directors meet separately without the attendance of Non-Independent Directors to review the performance of Non-Independent Directors, and Board as a whole, and the performance of the Chairman of the Board. During the year, a familiarisation programme related to National Financial Reporting Accounting (NFRA) Circular regarding effective communication between Statutory Auditors and Those Concerned With Governance (TCWG) was made to all the Directors to make them aware of the development/changes in the framework. | 100                                                                     |
| <br><b>Key Managerial Personnel</b> | 1                                                      | National Financial Reporting Accounting (NFRA) Circular regarding effective communication between Statutory Auditors and Those Concerned With Governance (TCWG) Framework                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 100                                                                     |

| Segment                                                                                                                                      | Total number of training & awareness programmes held | Topics/principles covered under the training and its impact                                                                                                                                                                                                                                                                                                                                               | % of persons in respective category covered by the awareness programmes |
|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <br><b>Employees Other than Board of Directors and KMPs</b> | <b>343</b>                                           | On-site Emergency Plan, IMS, Personality Development, EnMS 500001:2018, Communication Skill, SAP, 5S, Time Mgt, Incident Causes Prevention, Electrical and Industrial Safety, First Aid, Fire Fighting, Use of PPE's, Housekeeping, Safety, General Awareness, ISO 9001: 2015 (QMS), Effective Communication, Human Rights, Yoga, Fire and Mock Drill Training, Chemical Leakage Mock Drill and First Aid | <b>100</b>                                                              |
| <br><b>Workers</b>                                          | <b>201</b>                                           | Fire Fighting (Demo) Safety, House keeping, Use of PPE, Safety, 5S, On Job Training, QMS, ISO, API, On Job Work Instructions, SOP, First Aid, Fire Fighting, Use of PPE's, Housekeeping, Safety, General Awareness, 5S, ISO 9001: 2015 (QMS), Effective Communication, Human Rights and Yoga.                                                                                                             | <b>100</b>                                                              |

- 2 Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

| Monetary        |                 |                                                                   |               |                                                                                                                                                                                                                                                |                                        |
|-----------------|-----------------|-------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
|                 | NGRBC Principle | Name of the regulatory/enforcement agencies/judicial institutions | Amount (in ₹) | Brief of the case                                                                                                                                                                                                                              | Has an appeal been preferred? (Yes/No) |
| Penalty/Fine    | 1               | BSE Limited & NSE Limited                                         | 7,20,000      | Fine imposed by the exchanges for 72 days as per their SOP for delayed compliance u/r 17(1) of SEBI (Listing Obligations & Disclose Requirements) Regulations, 2015, related to composition of Directors as required under listing regulations | No                                     |
| Settlement      | Nil             | Nil                                                               | Nil           | Nil                                                                                                                                                                                                                                            | No                                     |
| Compounding fee | Nil             | Nil                                                               | Nil           | Nil                                                                                                                                                                                                                                            | No                                     |

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

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

| Case details | Name of the regulatory/enforcement agencies/judicial institutions |
|--------------|-------------------------------------------------------------------|
| No           |                                                                   |



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

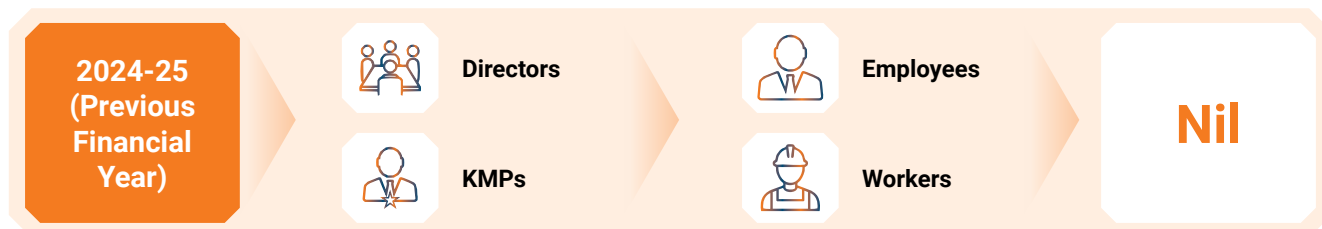
Yes, the Company adopts a zero-tolerance approach towards bribery and corruption and is committed to conducting its business with the highest standards of integrity, transparency, accountability, and compliance with applicable laws and regulations. The Company strictly prohibits any form of bribery, corruption, facilitation payments, kickbacks, undue advantage, or unethical practices, whether carried out directly or indirectly through employees, business partners, vendors, contractors, intermediaries, or any other third party acting on behalf of the Company.

The Company's policy framework sets out clear guidelines, responsibilities, and control mechanisms to prevent, identify, and address corrupt practices across its operations and business relationships. It also defines the consequences of policy violations and reinforces the expectation that all employees and associated stakeholders must act in a fair, lawful, and ethical manner at all times.

Employees and relevant stakeholders are encouraged to report any actual or suspected incidents of bribery, corruption, fraud, or unethical conduct through the established reporting and grievance redressal mechanisms. The Company has systems in place to review such concerns, take appropriate corrective action, and strengthen preventive controls wherever required.

Overall, the policy strengthens the Company's governance framework by embedding the principles of honesty, ethical conduct, accountability, and responsible business practices across all levels of the organisation. Anti-Bribery Policy of the Company can be accessed at: <https://surya.co.in/investor-relations/corporate-governance/#policies/>

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



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

|                                                                                              | 2025-26<br>(Current Financial Year) |         | 2024-25<br>(Previous Financial Year) |         |
|----------------------------------------------------------------------------------------------|-------------------------------------|---------|--------------------------------------|---------|
|                                                                                              | Number                              | Remarks | Number                               | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil                                 | NA      | Nil                                  | NA      |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | Nil                                 | NA      | Nil                                  | NA      |

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

There were no cases of corruptions or conflicts of interest which required action by regulators/law enforcement agencies/Judicial institutions.

|                                    | 2025-26<br>(Current Financial Year) | 2024-25<br>(Previous Financial Year) |
|------------------------------------|-------------------------------------|--------------------------------------|
| Number of days of accounts payable | 30                                  | 24                                   |

## 9 Open-ness of business

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

| Parameter                  | Metrics                                                                                | 2025-26<br>(Current Financial Year) | 2024-25<br>(Previous Financial Year) |
|----------------------------|----------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                               | 2.82%                               | 2.66%                                |
|                            | b. Number of trading houses where purchases are made from                              | 575                                 | 656                                  |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses.   | 77.44%                              | 67.59%                               |
| Concentration of Sales     | a. Sales to dealers/distributors as % of total sales                                   | 51.00%                              | 53.90%                               |
|                            | b. Number of dealers/distributors to whom sales are made                               | 3,778                               | 3,852                                |
|                            | c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors    | 34.30%                              | 34.55%                               |
| Share of RPTs in           | a. Purchases (Purchases with related parties/Total purchases)                          | -                                   | -                                    |
|                            | b. Sales (Sales to related parties/Total sales)                                        | 0.07%                               | 0.07%                                |
|                            | c. Loans & advances (Loans & advances given to related parties/Total loans & advances) | -                                   | -                                    |
|                            | d. Investments (Investments in related parties/Total investments made)                 | -                                   | -                                    |

### LEADERSHIP INDICATORS

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

| Total number of awareness programmes held | Topics/principles covered under the training | % of value chain partners covered (by value of business done with such partners) under the awareness programmes. |
|-------------------------------------------|----------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| One                                       | P1 to P9                                     | 48% of the identified vendors                                                                                    |

The Company maintains long-term relationships with its suppliers and vendors. Perception of sustainability is being created amongst vendors while training and awareness on energy, health and safety is also provided to key suppliers. In improving the skills at the vendor level, targeted initiatives have been implemented, and the organisational structure has been recognised in order to support these efforts.



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

Yes, the Company has established a formal mechanism that enables employees, workers, Directors, vendors, contractors, and other relevant stakeholders to report concerns relating to unethical conduct, suspected fraud, actual or potential violations of the Code of Conduct, or any other misconduct. The Company's Whistle Blower Policy provides a secure and confidential platform for reporting such concerns and ensures that individuals raising issues in good faith are protected against retaliation or victimisation.

The Company has also put in place appropriate processes to identify, disclose, and manage conflicts of interest. Directors are required to disclose their interests in the Company, related entities, and other affiliations on an annual basis, as well as whenever any change occurs, including changes in shareholding. Directors also submit an annual declaration confirming compliance with the Code of Conduct and their commitment to act in the best interests of the Company. In situations where a potential conflict of interest may arise, the concerned Director abstains from participating in the relevant Board discussions or decision-making process.

To ensure effective monitoring of conflicts of interest involving Directors and Key Managerial Personnel, the Corporate Secretarial team maintains a comprehensive database of their interests, affiliations, and related disclosures. This information is shared with the Finance Department to facilitate oversight and monitoring of related party transactions. In addition, members of Senior Management provide periodic confirmations that they have not entered any material financial or commercial transactions that may conflict with the interests of the Company.

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

|     | 2025-26 (Current Financial Year) | 2024-25 (Previous Financial Year) | Details of improvements in environmental and Social impacts                                                                                                                                                              |
|-----|----------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| R&D | 54.49%                           | 50%                               | The impact is in reduction of hazardous gases on the environment through development of energy efficient light sources and luminaires and its application including LED lighting system carried out at Noida R&D centre. |



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

Yes, the Company has established a Sustainable Supply Chain Management Policy, which provides a structured framework for identifying, monitoring, and managing environmental, social, and economic impacts across its supply chain. The policy supports the Company’s commitment to responsible procurement, ethical sourcing, regulatory compliance, and promotion of sustainable business practices among its suppliers and business partners.

To ensure compliance and encourage adoption of best practices, the Company undertakes supplier assessments and on-site audits. These evaluations are carried out based on Environmental, Social and Governance criteria and are aimed at assessing whether suppliers have adequate policies, systems, and processes in place to manage sustainability-related risks. The assessments also consider aspects such as business continuity preparedness, environmental compliance, occupational health and safety practices, and overall responsible business conduct.

Surya Roshni Limited requires its suppliers to comply with the Supply Chain Code of Conduct, which is embedded through contractual obligations in purchase orders and procurement documentation. This helps ensure that suppliers align with the Company’s expectations on ethical conduct, environmental responsibility, labour practices, health and safety, and compliance with applicable laws.

In addition, the Company’s procurement process includes specific sustainability-linked requirements, including preference for sourcing raw materials from vendors holding relevant certifications such as ISO 14001 for environmental management and ISO 45001 for occupational health and safety. Suppliers are also required to maintain necessary statutory approvals and comply with applicable regulatory requirements, including those under the Environment (Protection) Act.

Overall, these measures strengthen the Company’s responsible sourcing framework, enhance supply chain resilience, and support the integration of sustainability principles across its procurement and vendor management practices.

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

**85%** of our sourcing was through sustainable sourcing in 2025-26, which will continue to improve further.

### 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)

The Company has established a structured system for the collection, channelisation, recycling, and management of plastic waste, including multilayered packaging waste generated from its products, in accordance with applicable Extended Producer Responsibility requirements. The recycling and disposal of recovered plastic waste are undertaken in compliance with Central Government rules and the provisions of the Plastic Waste Management Rules.

As an importer, the Company is registered on the Central Pollution Control Board portal under the Plastic Waste Management Rules, 2016, and fulfils its Extended Producer Responsibility obligations by ensuring that plastic packaging received along with imported electronic components is recycled through authorised recyclers. Further, in its capacity as a brand owner, the Company is also registered on the Central Pollution Control Board portal under the applicable Extended Producer Responsibility framework and complies with its obligations by facilitating the recycling of post-consumer plastic packaging waste introduced into the market through registered recyclers.

#### (b) E-waste

The Company has adopted a compliant and environmentally responsible approach towards the management of electronic waste. As a manufacturer, the Company has obtained authorisation from the State Pollution Control Board under the E-Waste Management Rules, 2022, for recycling e-waste generated during the manufacturing of lamps at its in-house recycling facility.

As a producer, the Company is registered on the Central Pollution Control Board portal under the E-Waste Management Rules, 2022, and fulfils its Extended Producer Responsibility obligations by facilitating the recycling of end-of-life products placed in the market through authorised recyclers. In addition, the Company has engaged a pan-India agency authorised by the Pollution Control Board to ensure the safe, scientific, and environmentally sound disposal of e-waste, with the objective of minimising adverse environmental impact.

#### (c) Hazardous waste

Hazardous waste generated from the Company's operations is managed and disposed of through facilities authorised by the Pollution Control Board. The Company ensures that such waste is handled, stored, transported, treated, and disposed of in a safe and compliant manner, in line with applicable environmental regulations and prescribed waste management practices.

#### (d) Other waste

Other waste generated by the Company, including solid waste and sludge from water and wastewater treatment plants, as well as process waste from manufacturing facilities, is managed in a controlled and responsible manner. The disposal of such waste is carried out in accordance with the Company's internal policies and applicable regulatory requirements, ensuring safe handling and minimisation of environmental impact.

### 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.

Yes, Extended Producer Responsibility is applicable to the Company's operations for relevant waste streams, including plastic waste and e-waste. The Company has adopted a structured waste collection and management approach aligned with the Extended Producer Responsibility action plans submitted to the Central Pollution Control Board.

The use, collection, channelisation, recycling, and disposal of plastic packaging are undertaken in accordance with the guidelines and requirements prescribed by the Pollution Control Board and applicable waste management regulations. The Company has established systems to ensure that plastic waste generated from its products and packaging is collected and disposed of through authorised channels in a compliant and environmentally responsible manner.

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 weblink |
|----------|--------------------------|---------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------------------------|
|----------|--------------------------|---------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------------------------|

No, the Company is the largest exporter of ERW pipes and a leading producer of ERW GI pipes in India. It manufactures a diverse range of products, including ERW steel pipes (GI, black, and hollow sections), API and spiral pipes, 3LPE-coated pipes, and CR strips. In addition, it is the second-largest lighting manufacturer in India, offering a wide portfolio of LED bulbs, LED streetlights, LED luminaires, domestic wires as well as fans and other home appliances.

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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Packaging Material       | Plastic bags used in packaging were harmful to the environment. | The Company has substantially reduced the use of plastic bags in its packaging processes and continues to promote alternatives wherever feasible. In instances where the use of plastic bags is unavoidable, the Company ensures compliance with the prescribed regulatory requirements, including applicable thickness standards. The Company has also initiated measures for the reuse of packaging materials, thereby supporting waste minimisation and more efficient resource utilisation.<br><br>Further, the Company has adopted Restriction of Hazardous Substances compliant raw materials and follows recycling and safe disposal practices in alignment with its Extended Producer Responsibility framework. These initiatives reflect the Company's commitment to responsible material use, regulatory compliance, waste reduction, and environmentally sound management of product-related waste. |
| Lighting Manufacturing   | E-waste                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

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 |                                   |
|-------------------------|------------------------------------------------------|-----------------------------------|
|                         | 2025-26 (Current Financial Year)                     | 2024-25 (Previous Financial Year) |
| Plastic                 | 8.39%                                                | 8.12%                             |
| Glass                   | 0.65%                                                | 0.58%                             |
| Mercury                 | 0.64%                                                | 0.55%                             |
| Phosphor Powder         | 0.62%                                                | 0.53%                             |
| Aluminium               | 0.61%                                                | 0.54%                             |

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

|                                | 2025-26<br>(Current Financial Year) |          |                 | 2024-25<br>(Previous Financial Year) |          |                 |
|--------------------------------|-------------------------------------|----------|-----------------|--------------------------------------|----------|-----------------|
|                                | Re-Used                             | Recycled | Safely Disposed | Re-Used                              | Recycled | Safely Disposed |
| Plastics (including packaging) | 835.09                              | NIL      | 503.16          | 685.70                               | Nil      | 377.18          |
| E-waste                        | NIL                                 | 3292.06  | NIL             | NIL                                  | 2771.61  | 5.53            |
| Hazardous waste                | 0.38                                | 383.35   | 2029.08         | NIL                                  | 118.46   | 2080.40         |
| Other waste                    | NIL                                 | NIL      | NIL             | 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 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| <p>Damaged material is sent to depots and is disposed of as-is through the contracting process. The quantum of such material is almost negligible.</p> |                                                                                                     |

## 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<br>(A)              | Health Insurance |         | Accident insurance |         | Maternity benefits |         | Paternity Benefits |         | Day Care facilities |         |
|                                |                           | Number<br>(B)    | % (B/A) | Number<br>(C)      | % (C/A) | Number<br>(D)      | % (D/A) | Number<br>(E)      | % (E/A) | Number<br>(F)       | % (F/A) |
| Permanent employees            |                           |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                           | 2,133                     | 1,104            | 51.76   | 2,133              | 100.00  | -                  | -       | -                  | -       | -                   | -       |
| Female                         | 23                        | 16               | 69.57   | 23                 | 100.00  | -                  | -       | -                  | -       | -                   | -       |
| Total                          | 2,156                     | 1,120            | 51.95   | 2,156              | 100.00  | -                  | -       | -                  | -       | -                   | -       |
| Other than permanent employees |                           |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                           | 467                       | -                | -       | -                  | -       | -                  | -       | -                  | -       | -                   | -       |
| Female                         | 6                         | -                | -       | -                  | -       | -                  | -       | -                  | -       | -                   | -       |
| Total                          | 473                       | -                | -       | -                  | -       | -                  | -       | -                  | -       | -                   | -       |

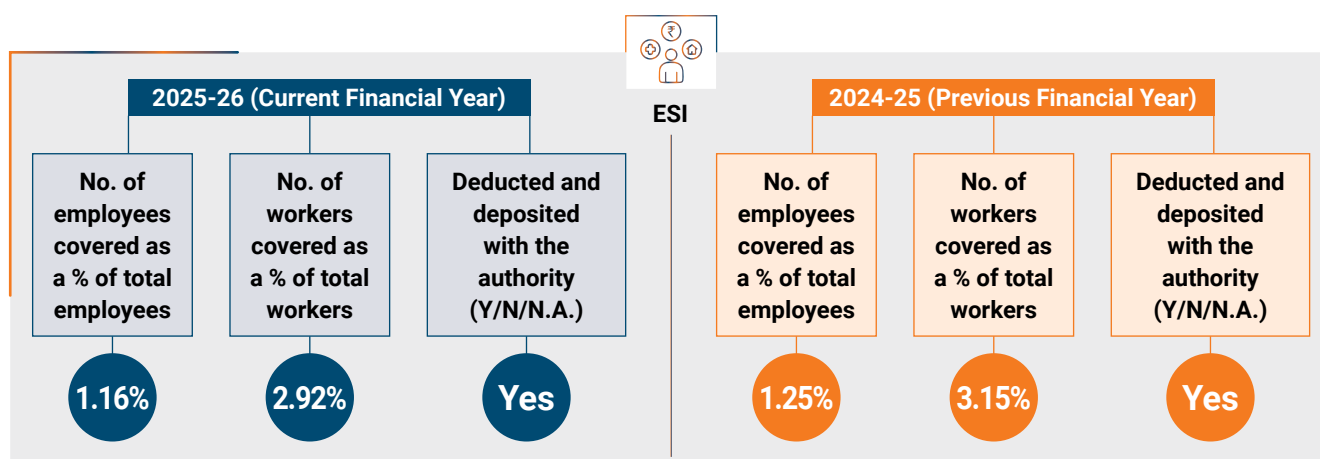
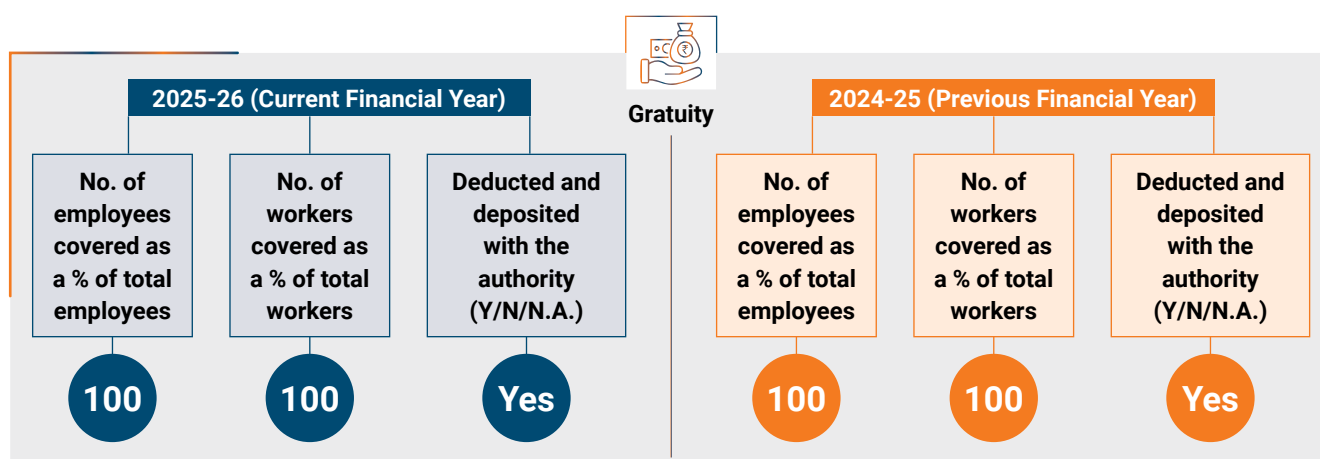
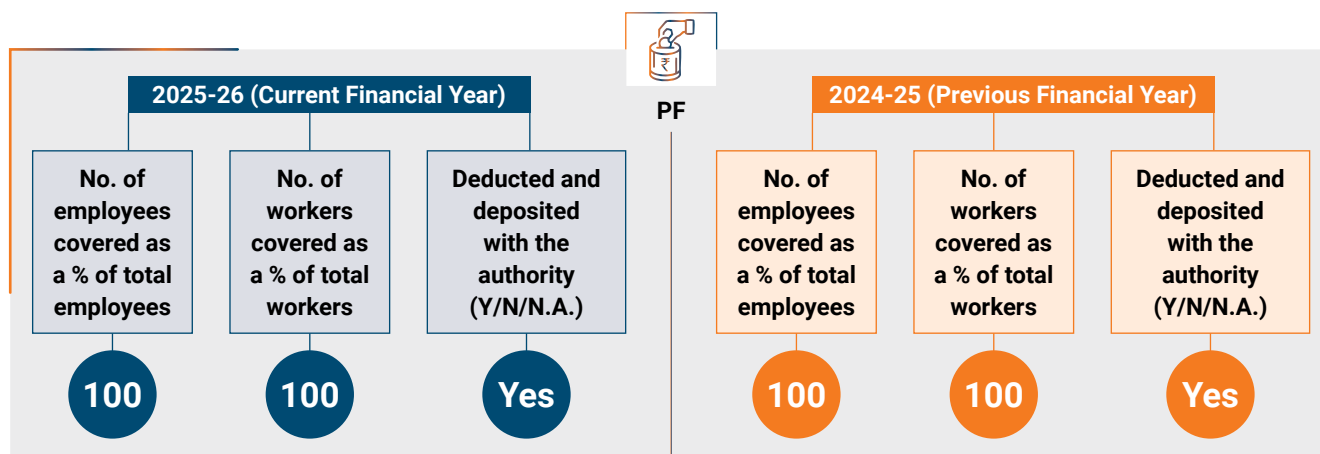
#### b. Details of measures for the well-being of workers:

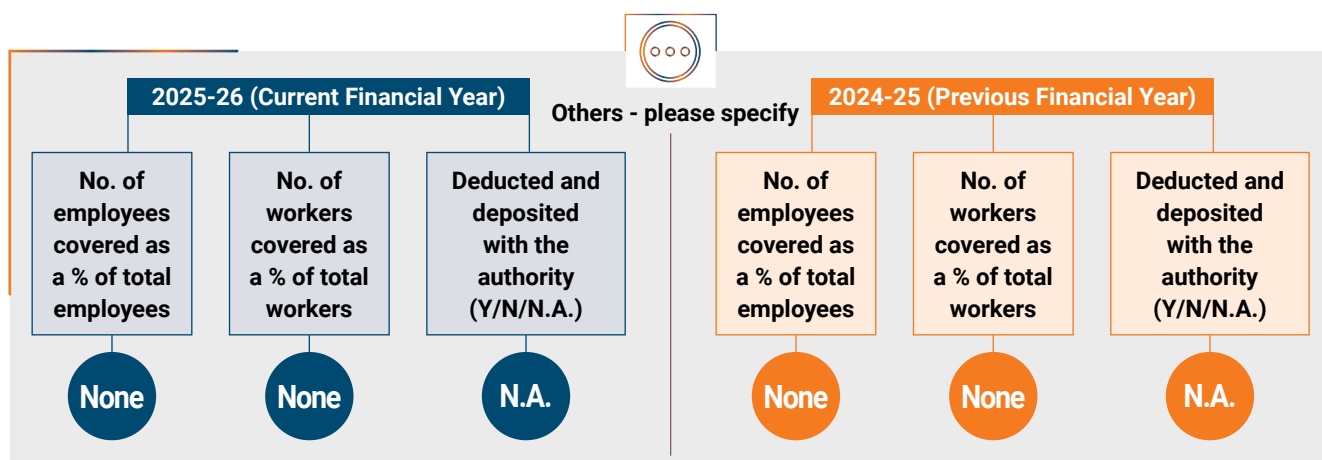
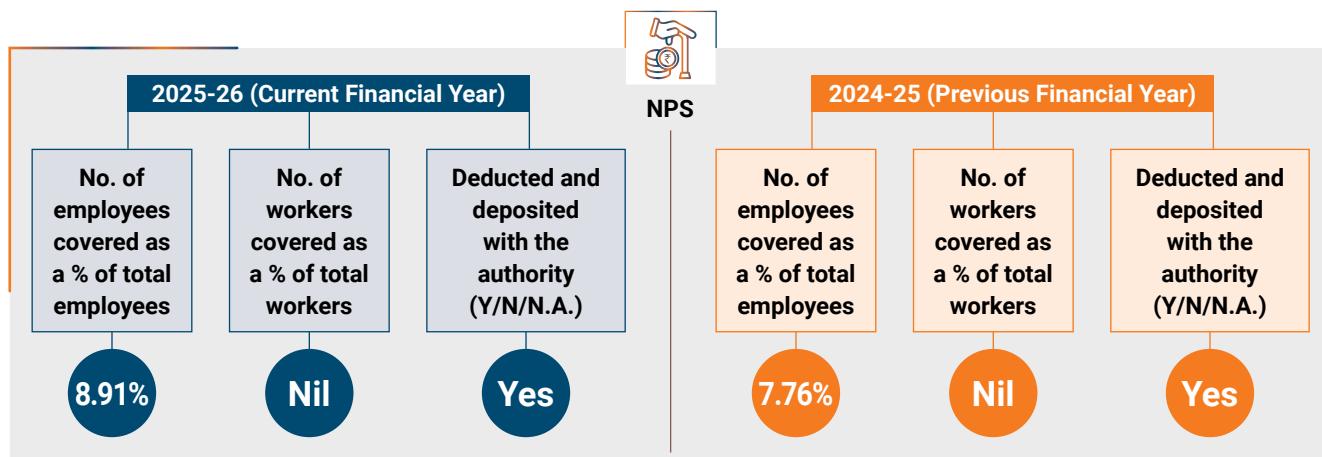
| Category                     | % of workers covered by |                  |         |                    |         |                    |         |                    |         |                     |         |
|------------------------------|-------------------------|------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|---------------------|---------|
|                              | Total<br>(A)            | Health Insurance |         | Accident insurance |         | Maternity benefits |         | Paternity Benefits |         | Day Care facilities |         |
|                              |                         | Number<br>(B)    | % (B/A) | Number<br>(C)      | % (C/A) | Number<br>(D)      | % (D/A) | Number<br>(E)      | % (E/A) | Number<br>(F)       | % (F/A) |
| Permanent workers            |                         |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                         | 1,163                   | 347              | 29.84   | 1,163              | 100.00  | -                  | -       | -                  | -       | -                   | -       |
| Female                       | -                       | -                | -       | -                  | -       | -                  | -       | -                  | -       | -                   | -       |
| Total                        | 1,163                   | 347              | 29.84   | 1,163              | 100.00  | -                  | -       | -                  | -       | -                   | -       |
| Other than permanent workers |                         |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                         | 4,443                   | 2,299            | 51.74   | 4,443              | 100.00  | -                  | -       | -                  | -       | -                   | -       |
| Female                       | 667                     | 86               | 12.89   | 667                | 100.00  | -                  | -       | -                  | -       | -                   | -       |
| Total                        | 5,110                   | 2,385            | 46.67   | 5,110              | 100.00  | -                  | -       | -                  | -       | -                   | -       |

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

|                                                                           | 2025-26<br>(Current Financial Year) | 2024-25<br>(Previous Financial Year) |
|---------------------------------------------------------------------------|-------------------------------------|--------------------------------------|
| Cost incurred on well-being measures as % of total revenue of the Company | 0.01%                               | 0.01%                                |

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





### 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, as a general principle, the Company's Equal Employment Opportunity Policy prohibits discrimination against persons with disabilities in all employment-related matters. The policy is aligned with the requirements of the Rights of Persons with Disabilities Act, 2016, and the Transgender Persons (Protection of Rights) Act, 2019, and reflects the Company's commitment to providing equal opportunity, fair treatment, and an inclusive work environment for all individuals.

The Company endeavours to ensure that employment-related decisions, including recruitment, training, career development, performance evaluation, and workplace participation, are based on merit, capability, and role requirements, without discrimination on the basis of disability, gender identity, or any other protected characteristic.

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

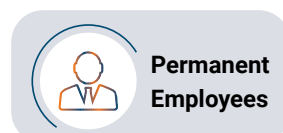
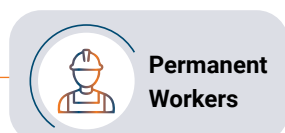
Yes, Surya Roshni Limited has implemented an Equal Employment Opportunity and Non-Discrimination Policy aligned with the principles of the Rights of Persons with Disabilities Act, 2016, providing a structured framework to support and empower persons with disabilities.

<https://surya.co.in/investor-relations/corporate-governance/#policies/>

**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   | Nil                 | Nil            | Nil                 | Nil            |
| Female | Nil                 | Nil            | Nil                 | Nil            |
| Total  | Nil                 | Nil            | Nil                 | Nil            |

**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):

**YES**

Surya Roshni Limited is committed to fostering a fair, open, inclusive, and transparent workplace culture where employees and workers are encouraged to express their views, concerns, and feedback freely. The Company ensures effective communication of its policies, procedures, and organisational practices, including business plans, compensation structures, performance evaluation parameters, performance-linked pay frameworks, career development opportunities, compliance requirements, and policies relating to gender discrimination, harassment, and workplace conduct. The Company maintains a strict zero-tolerance approach towards any form of misconduct, discrimination, harassment, or violation of its established policies and ethical standards.

To support this commitment, the Company has established a structured grievance redressal mechanism through a dedicated Grievance Redressal Committee, enabling employees and workers to raise concerns through formal channels such as written communication or email. These mechanisms are designed to ensure that grievances are addressed in a fair, confidential, timely, and transparent manner.

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

| Category                                                                                                                                                                                                       | 2025-26 (Current Financial Year)                   |                                                                                              |              | 2024-25 (Previous Financial Year)                  |                                                                                              |              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------|--------------|----------------------------------------------------|----------------------------------------------------------------------------------------------|--------------|
|                                                                                                                                                                                                                | 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                                                                                                                                                                                      |                                                    |                                                                                              |              |                                                    |                                                                                              |              |
| Male                                                                                                                                                                                                           | 2,133                                              | NIL                                                                                          | NIL          | 2,133                                              | NIL                                                                                          | NIL          |
| Female                                                                                                                                                                                                         | 23                                                 | NIL                                                                                          | NIL          | 20                                                 | NIL                                                                                          | NIL          |
| <b>Total</b>                                                                                                                                                                                                   | <b>2,156</b>                                       | <b>NIL</b>                                                                                   | <b>NIL</b>   | <b>2,153</b>                                       | <b>NIL</b>                                                                                   | <b>NIL</b>   |
| The Company does not have any employee associations. The Company, however, recognises the right to freedom of association through freedom of association policy and does not discourage collective bargaining. |                                                    |                                                                                              |              |                                                    |                                                                                              |              |
| Total permanent workers                                                                                                                                                                                        |                                                    |                                                                                              |              |                                                    |                                                                                              |              |
| Male                                                                                                                                                                                                           | 1,163                                              | 551                                                                                          | 47.38        | 1,175                                              | 577                                                                                          | 49.11        |
| Female                                                                                                                                                                                                         | -                                                  | -                                                                                            | -            | -                                                  | -                                                                                            | -            |
| <b>Total</b>                                                                                                                                                                                                   | <b>1,163</b>                                       | <b>551</b>                                                                                   | <b>47.38</b> | <b>1,175</b>                                       | <b>577</b>                                                                                   | <b>49.11</b> |

## 8 Details of training given to employees and workers:

| Category                                            | 2025-26 (Current Financial year) |                               |         |                      |         | 2024-25 (Previous Financial Year) |                               |         |                      |         |
|-----------------------------------------------------|----------------------------------|-------------------------------|---------|----------------------|---------|-----------------------------------|-------------------------------|---------|----------------------|---------|
|                                                     | 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 (Both Permanent and Other than Permanent) |                                  |                               |         |                      |         |                                   |                               |         |                      |         |
| Male                                                | 2,600                            | 1,001                         | 38.50   | 878                  | 33.77   | 2,573                             | 954                           | 37.08   | 968                  | 37.62   |
| Female                                              | 29                               | 5                             | 17.24   | 5                    | 17.24   | 24                                | 5                             | 20.83   | 5                    | 20.83   |
| Total                                               | 2,629                            | 1,006                         | 38.27   | 883                  | 33.59   | 2,597                             | 959                           | 36.93   | 973                  | 37.47   |
| Workers (Both Permanent and Other than Permanent)   |                                  |                               |         |                      |         |                                   |                               |         |                      |         |
| Male                                                | 5,606                            | 4,686                         | 83.59   | 3,461                | 61.74   | 5,217                             | 3,637                         | 69.71   | 2,814                | 53.94   |
| Female                                              | 667                              | 660                           | 98.95   | 660                  | 98.95   | 437                               | 426                           | 97.48   | 425                  | 97.25   |
| Total                                               | 6,273                            | 5,346                         | 85.22   | 4,121                | 65.69   | 5,654                             | 4,063                         | 71.86   | 3,239                | 57.29   |

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

| Category     | 2025-26 (Current Financial year) |              |              | 2024-25 (Previous Financial year) |              |              |
|--------------|----------------------------------|--------------|--------------|-----------------------------------|--------------|--------------|
|              | Total (A)                        | No.(B)       | % (B/A)      | Total (C)                         | No.(D)       | % (D/C)      |
| Employees*   |                                  |              |              |                                   |              |              |
| Male         | 2,600                            | 1,957        | 75.27        | 2,573                             | 1,950        | 75.79        |
| Female       | 29                               | 23           | 79.31        | 24                                | 20           | 83.33        |
| <b>Total</b> | <b>2,629</b>                     | <b>1,980</b> | <b>75.31</b> | <b>2,597</b>                      | <b>1,970</b> | <b>75.86</b> |
| Workers*     |                                  |              |              |                                   |              |              |
| Male         | 5,606                            | 3,284        | 58.58        | 5,217                             | 2,705        | 51.85        |
| Female       | 667                              | 86           | 12.89        | 437                               | 84           | 19.22        |
| <b>Total</b> | <b>6,273</b>                     | <b>3,370</b> | <b>53.72</b> | <b>5,654</b>                      | <b>2,789</b> | <b>49.33</b> |

\* Includes Permanent and Other than Permanent

## 10 Health and safety management system:

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

Yes, employee health and safety are key priorities for the Company. Surya Roshni Limited is committed to providing and maintaining a safe, healthy, and secure working environment for all employees, workers, contractors, and relevant stakeholders across its operations. The Company's Environment, Health and Safety Policy applies across its production units and integrates health and safety considerations into operational planning, decision-making, and day-to-day business activities.

All manufacturing facilities of the Company are certified under an Integrated Management System, covering ISO 9001:2015 for Quality Management System, ISO 14001 for Environmental Management System, and OHSAS 18001 for Occupational Health and Safety Management System. These certifications reflect the Company's structured approach towards quality, environmental responsibility, occupational health, and workplace safety. The Company also ensures compliance with applicable emission control and waste management requirements prescribed by the State Pollution Control Boards and the Central Pollution Control Board.

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

Surya Roshni Limited is committed to minimising the risk of workplace accidents, injuries, occupational illnesses, and exposure to health and safety hazards. To support this objective, the Company has implemented a comprehensive health and safety management framework comprising plant safety audits, job safety analysis, work permit systems, workplace and noise monitoring, hygiene and sanitation measures, periodic safety inspections, emergency preparedness procedures, and first aid facilities.

Through these measures, the Company aims to strengthen its safety culture, enhance employee well-being, ensure regulatory compliance, and promote continuous improvement in health and safety performance across its operations.

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

Yes, work-related hazards are proactively identified through daily plant inspections and cross-functional behavioural safety observation rounds, enabling timely detection and mitigation of risks.

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

Yes, Surya Roshni has insured its employees under group term insurance, health insurance and accidental insurance policies.

**11 Details of safety related incidents:**

| Safety Incident/Number                                                        | Category                                                                            | Employees  | Workers  |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
|                                                                               |                                                                                     | 2025-26<br>(Current Financial Year)                                                           | 2024-25<br>(Previous Financial Year)                                                        |
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) |    | Nil                                                                                           | Nil                                                                                         |
|                                                                               |   | 0.10                                                                                          | Nil                                                                                         |
| Total recordable work-related injuries                                        |  | 1                                                                                             | Nil                                                                                         |
|                                                                               |  | 11                                                                                            | Nil                                                                                         |
| No. of fatalities                                                             |  | Nil                                                                                           | Nil                                                                                         |
|                                                                               |  | 1                                                                                             | Nil                                                                                         |
| High consequence work-related injury or ill-health (excluding fatalities)     |  | Nil                                                                                           | Nil                                                                                         |
|                                                                               |  | 1                                                                                             | Nil                                                                                         |

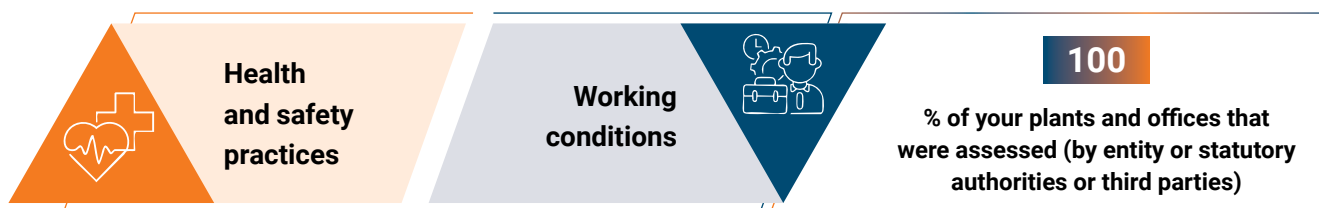
**12 Describe the measures taken by the entity to ensure a safe and healthy work place.**

Please refer to question 10 above.

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

|                    | 2025-26<br>(Current Financial Year) |                                       |         | 2024-25<br>(Previous Financial Year) |                                       |         |
|--------------------|-------------------------------------|---------------------------------------|---------|--------------------------------------|---------------------------------------|---------|
|                    | 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                                   | N.A.    | Nil                                  | Nil                                   | N.A.    |
| Health and Safety  | Nil                                 | Nil                                   | N.A.    | Nil                                  | Nil                                   | N.A.    |

## 14 Assessments for the year:



## 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.

- The Company has undertaken several measures to strengthen workplace safety practices and promote a proactive safety culture across its operations. Safety Command Centres have been established at each site to monitor safety performance, enhance awareness, and support implementation of safety protocols in a structured manner.
- For all safety-related incidents, the Company conducts Root Cause Analysis to identify underlying causes and implement appropriate corrective and preventive actions. Regular safety inspections and audits, including both internal and external assessments, are carried out across facilities. Observations arising from these audits are systematically tracked and addressed to ensure continuous improvement in safety performance.
- Monthly safety review meetings are conducted by Site Heads and Plant Heads to evaluate safety performance, review key incidents, and implement learnings across locations. The Company has also redesigned its Personal Protective Equipment matrix and introduced plant-specific safety training modules to strengthen employee awareness and compliance. In addition, safety challans and surprise inspections are conducted to reinforce adherence to prescribed safety practices and workplace discipline.

## 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**

Surya Roshni Limited has established a structured welfare scheme to provide financial assistance to the legal dependents of permanent employees in the unfortunate event of death during service. This initiative reflects the Company's commitment to supporting employees' families during difficult circumstances and providing a measure of financial security beyond regular employment benefits.

In addition, the Company provides coverage under a Group Personal Accident insurance policy, which offers further financial protection to employees in case of accidental death or injury. Together, these measures demonstrate the Company's focus on employee welfare, social security, and responsible workforce support.

- 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 monitors and verifies contractors' compliance with statutory dues for third-party resources as part of its regular invoice processing and vendor payment procedures. This includes checks to ensure that applicable statutory obligations, such as provident fund, employee state insurance, wages, and other labour-related dues, are appropriately complied with by the contractors.

In addition, the Company conducts periodic audits and reviews to assess continued compliance with applicable statutory requirements. These measures help strengthen oversight of contractor practices, ensure responsible workforce management, and mitigate compliance-related risks associated with third-party manpower engagement.

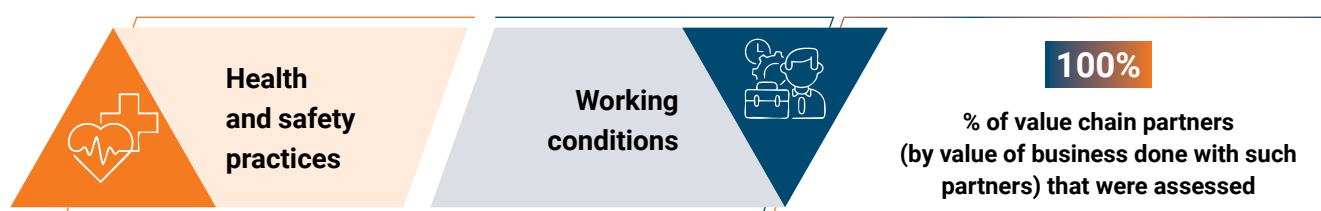
**3 Provide the number of employees/workers having suffered high consequence work related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

|           | 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 (Current Financial Year)        | 2024-25 (Previous Financial Year) | 2025-26 (Current Financial Year)                                                                                                                  | 2024-25 (Previous Financial Year) |
| Employees | Nil                                     | Nil                               | Nil                                                                                                                                               | Nil                               |
| Workers   | 2                                       | Nil                               | Nil                                                                                                                                               | Nil                               |

**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 Company provides periodic skill development training to employees, enabling them to enhance their capabilities and pursue employment opportunities post-retirement or separation.

**5 Details on assessment of value chain partners:**



The Code of Conduct of the Company expects the value chain partners to adhere to health and safety guidelines and provide good working conditions for all of its employees.

**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.**

The organisation has taken a methodical approach to implementing a proactive safety programme and building a strong safety culture. Here are some examples of progressive actions:

- 1. Management Safety Review Team:** The Company has constituted a Management Safety Review Team comprising Site Heads, Plant Heads, Factory Safety Officers, Factory Human Resource Heads, and members of the engineering team. The team operates with regular guidance and oversight from senior leadership to ensure effective implementation and monitoring of safety practices across facilities.
- 2. Defined Safety Performance Metrics:** The Company has implemented a set of safety performance indicators to evaluate and monitor safety outcomes. These include lagging indicators such as lost time incidents, reportable accidents, lost time injury rates, and fire incidents, as well as leading indicators such as near misses, unsafe acts, and unsafe conditions. This enables the Company to assess both historical performance and potential risk areas requiring preventive action.
- 3. Strengthening of Personal Protective Equipment Compliance:** The Personal Protective Equipment matrix has been redesigned to align with plant-specific risks and operational requirements. This has been supported by customised training modules and continuous safety awareness programmes. The Company also conducts safety challans and surprise checks by shop-floor supervisors to reinforce adherence to prescribed safety protocols.
- 4. Revised Safety Governance Structure:** The Company has revised its safety approval matrix following the transition of the safety function's reporting structure from Human Resources to Plant Heads. This change has improved operational alignment, strengthened accountability at the plant level, and enabled faster decision-making on safety-related matters.
- 5. Inter-Plant Safety Assessments:** The Company has initiated inter-plant safety assessment exercises led by Factory Safety Officers. These assessments are aimed at benchmarking safety practices across locations, identifying improvement areas, sharing best practices, and enhancing overall safety performance across the organisation.

## 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

The Company has identified its key stakeholder groups, comprising customers, employees, business partners including suppliers and vendors, local communities, investors, government authorities, industry associations, and non-governmental organisations.

Surya Roshni Limited follows an ethical, responsible, and sustainability-oriented approach to business, supported by regular engagement with both internal and external stakeholders. This structured stakeholder engagement process enables the Company to understand stakeholder expectations, assess emerging concerns, and identify sustainability matters that are most relevant to its operations and value chain.

Through this process, the Company prioritises material Environmental, Social, and Governance issues based on their significance to the business, stakeholders, customers, society, and the broader operating environment. These insights help guide the Company's sustainability strategy, risk management approach, and responsible business practices.

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

| Stakeholder Group                                                                                               | Whether identified as Vulnerable and Marginalised Group (Yes/No) | Channels of communication                                                                                                                                                                                                                                                                     | Frequency of engagement            | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                      |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br>Shareholders & Investors | No                                                               | Annual General Meeting, Shareholder meets, email, Stock Exchange (SE) intimations, investor/analysts meet/conference calls, annual reports, quarterly results, media releases and Company website                                                                                             | Annually/<br>Quarterly/<br>Ongoing | Share price appreciation, dividends, profitability and financial stability, climate change risks, cyber risks, and growth prospects                                                  |
| <br>Employees                | No                                                               | Senior leaders' communication/talk/forum, Employee Communication (CEO Online), goal setting and performance appraisal meetings/review, arbitration, wellness initiatives, engagement survey, email, intranet, websites, poster campaigns, circulars, a quarterly publication, and newsletters | Ongoing                            | Operational efficiencies, improvement areas, long-term strategy plans, training and awareness, responsible marketing, brand communication, health, safety and engagement initiatives |

| Stakeholder Group                                                                                                           | Whether identified as Vulnerable and Marginalised Group (Yes/No) | Channels of communication                                                                                                                                                                       | Frequency of engagement | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br><b>Customers</b>                       | No                                                               | Website, complaints management, helpdesk, conferences, customer surveys, face-to-face meetings, email, and Customer feedbacks                                                                   | Ongoing                 | Customers form a vital part of the Company's stakeholder engagement group to ensure quality services. The key areas of interest for customers are: New products, regulations.                                                                                                                                |
| <br><b>Suppliers/ Value Chain Partners</b> | No                                                               | Vendor meets, Virtual modes such as e-mail, telephonically                                                                                                                                      | Ongoing                 | Quality, timely delivery and payments, ESG consideration (sustainability, safety checks, compliances, ethical behaviour), ISO and OHSAS standards                                                                                                                                                            |
| <br><b>Government</b>                    | No                                                               | Advocacy meetings with local/state/ national government and ministries, seminars, media releases, conferences, membership in local enterprise partnership and industry bodies and through email | Ongoing                 | Helps and guides in terms of connecting with Govt. Schemes in the same area for increased effectiveness, changes in regulatory frameworks, skill and capacity building, employment, environmental measures, policy advocacy, timely contribution to exchequer/local infrastructure, and proactive engagement |
| <br><b>Communities</b>                   | Yes                                                              | Multiple Channels- Physical and digital and email                                                                                                                                               | Need based              | Support socially high impact projects                                                                                                                                                                                                                                                                        |

## 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.

At Surya Roshni Limited, stakeholder engagement forms an integral part of the Company's governance and sustainability approach. The Company recognises that regular engagement with stakeholders helps strengthen relationships, understand evolving expectations, and identify key economic, environmental, and social issues that may influence its business performance and long-term growth. The engagement process is guided by the principles of transparency, ethical conduct, accountability, and responsible business practices.

Through ongoing interactions with internal and external stakeholders, the Company identifies and prioritises material concerns, evaluates associated risks and opportunities, and develops appropriate mitigation and response strategies. Inputs received through stakeholder engagement are used to assess material issues across environmental, social, governance, and economic dimensions. These issues are reviewed by senior leadership and, where relevant, presented to the Board for its guidance and oversight in shaping the Company's sustainability strategy and responsible growth agenda.

The Company's stakeholder engagement framework is reviewed periodically to capture emerging concerns, regulatory developments, business priorities, and stakeholder expectations. In addition, the Risk Management Committee plays an important role in identifying potential risks to the Company's operations, including sustainability-related risks, and in recommending appropriate policies, systems, and mitigation strategies. Key matters arising from stakeholder consultations and risk assessments are escalated to the senior management and the Board through established governance channels.

### 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. Surya Roshni Limited undertakes regular and proactive engagement with its key stakeholders to support the identification, prioritisation, and management of environmental and social topics. These consultations help the Company understand stakeholder expectations, assess emerging sustainability concerns, and align its business practices with responsible and sustainable growth objectives.

Inputs received from stakeholders are considered while reviewing and strengthening the Company's Environmental, Social, and Governance policies, systems, and operational practices. The Company periodically reviews and updates its policies in line with regulatory requirements, industry practices, business priorities, and stakeholder feedback to ensure that they remain relevant and effective. Such engagement also supports the implementation of sustainability initiatives, enhances transparency in outcomes, and enables the Company to respond more effectively to stakeholder concerns.

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

There were no reportable concerns raised by vulnerable or marginalised stakeholder groups during the reporting period. However, Surya Roshni Limited continues to engage with and support local communities through its Corporate Social Responsibility initiatives, with a focus on promoting inclusive and sustainable development.

The Company undertakes community-focused initiatives aimed at benefiting vulnerable and marginalised groups in areas such as education, healthcare, skill development, environmental protection, sanitation, and overall community welfare. Through these interventions, the Company seeks to contribute positively to the well-being of communities around its areas of operation and support the social development of underserved stakeholder groups.

## PRINCIPLE

5

Businesses should respect and promote human rights

## ESSENTIAL INDICATORS

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

| Category               | 2025-26 (Current Financial Year) |                                      |              | 2024-25 (Previous Financial Year) |                                      |              |
|------------------------|----------------------------------|--------------------------------------|--------------|-----------------------------------|--------------------------------------|--------------|
|                        | Total (A)                        | No. of employees/workers covered (B) | % (B/A)      | Total (C)                         | No. of employees/workers covered (D) | % (D/C)      |
| Employees              |                                  |                                      |              |                                   |                                      |              |
| Permanent              | 2,156                            | 734                                  | 34.04        | 2,153                             | 676                                  | 31.40        |
| Other than permanent   | 473                              | 90                                   | 19.03        | 444                               | 90                                   | 20.27        |
| <b>Total Employees</b> | <b>2,629</b>                     | <b>824</b>                           | <b>31.34</b> | <b>2,597</b>                      | <b>766</b>                           | <b>29.50</b> |
| Workers                |                                  |                                      |              |                                   |                                      |              |
| Permanent              | 1,163                            | 522                                  | 44.88        | 1,175                             | 488                                  | 41.53        |
| Other than permanent   | 5,110                            | 2,323                                | 45.46        | 4,479                             | 2,079                                | 46.42        |
| <b>Total Workers</b>   | <b>6,273</b>                     | <b>2,845</b>                         | <b>45.35</b> | <b>5,654</b>                      | <b>2,567</b>                         | <b>45.40</b> |

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

| Category             | 2025-26 (Current Financial Year) |                       |         |                        |         | 2024-25 (Previous Financial Year) |                       |         |                        |         |
|----------------------|----------------------------------|-----------------------|---------|------------------------|---------|-----------------------------------|-----------------------|---------|------------------------|---------|
|                      | Total (A)                        | Equal to Minimum Wage |         | More than minimum Wage |         | Total (D)                         | Equal to Minimum Wage |         | More than minimum Wage |         |
|                      |                                  | No. (B)               | % (B/A) | No. (C)                | % (C/A) |                                   | No. (E)               | % (E/D) | No. (F)                | % (F/D) |
| Employees            |                                  |                       |         |                        |         |                                   |                       |         |                        |         |
| Permanent            | 2,156                            | -                     | -       | 2,156                  | 100     | 2,153                             | -                     | -       | 2,153                  | 100     |
| Male                 | 2,133                            | -                     | -       | 2,133                  | 100     | 2,133                             | -                     | -       | 2,133                  | 100     |
| Female               | 23                               | -                     | -       | 23                     | 100     | 20                                | -                     | -       | 20                     | 100     |
| Other than permanent | 473                              | -                     | -       | 473                    | 100     | 444                               | -                     | -       | 444                    | 100     |
| Male                 | 467                              | -                     | -       | 467                    | 100     | 440                               | -                     | -       | 440                    | 100     |
| Female               | 6                                | -                     | -       | 6                      | 100     | 4                                 | -                     | -       | 4                      | 100     |
| Workers              |                                  |                       |         |                        |         |                                   |                       |         |                        |         |
| Permanent            | 1,163                            | -                     | -       | 1,166                  | 100     | 1,175                             | -                     | -       | 1175                   | 100     |
| Male                 | 1,163                            | -                     | -       | 1,166                  | 100     | 1,175                             | -                     | -       | 1175                   | 100     |
| Female               | -                                | -                     | -       | -                      | -       | -                                 | -                     | -       | -                      | -       |
| Other than permanent | 5,110                            | 4,850                 | 94.91   | 260                    | 5.09    | 4,479                             | 4,220                 | 94.22   | 259                    | 5.78    |
| Male                 | 4,443                            | 4,187                 | 94.24   | 256                    | 5.76    | 4,042                             | 3,785                 | 93.64   | 257                    | 6.36    |
| Female               | 667                              | 663                   | 99.40   | 4                      | 0.60    | 437                               | 435                   | 99.54   | 2                      | 0.46    |

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

(in Rupees)

|                                                                                                                           | Male   |                                                         | Female |                                                         |
|---------------------------------------------------------------------------------------------------------------------------|--------|---------------------------------------------------------|--------|---------------------------------------------------------|
|  <b>Board of Directors (BoD) *</b>       | 9      | 9,37,15,679                                             | 3      | 1,45,26,856                                             |
|                                                                                                                           | Number | Median remuneration/salary/wages of respective category | Number | Median remuneration/salary/wages of respective category |
|  <b>Key Managerial Personnel</b>         | 3      | 75,72,808                                               | -      | -                                                       |
|                                                                                                                           | Number | Median remuneration/salary/wages of respective category | Number | Median remuneration/salary/wages of respective category |
|  <b>Employees other than BoD and KMP</b> | 2,126  | 7,07,640                                                | 22     | 8,62,272                                                |
|                                                                                                                           | Number | Median remuneration/salary/wages of respective category | Number | Median remuneration/salary/wages of respective category |
|  <b>Workers</b>                        | 1,163  | 4,53,108                                                | -      | -                                                       |
|                                                                                                                           | Number | Median remuneration/salary/wages of respective category | Number | Median remuneration/salary/wages of respective category |

\* We have five Executive Directors including one woman Whole-Time Director on the Board who are paid remuneration and rest are Non-Executive Directors who only receive sitting fees. One woman Whole-Time Director on the Board paid remuneration and the rest two are Non-Executive Directors who only receive sitting fees.

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

|                                                 | 2025-26<br>(Current Financial year) | 2024-25<br>(Previous Financial year) |
|-------------------------------------------------|-------------------------------------|--------------------------------------|
| Gross wages paid to females as % of total wages | 3.16%                               | 2.71%                                |

### 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, the Company has established a Human Rights Policy supported by a formal grievance redressal mechanism to enable employees to raise concerns in a structured, confidential, and transparent manner. Employees may report human rights-related concerns, workplace grievances, or any other relevant issues to the Human Resources department or Senior Management through the designated channels.

The Company ensures that employees who raise concerns in good faith and in accordance with the policy are protected from any form of retaliation, reprisal, discrimination, or adverse treatment. This reinforces a safe and open environment where employees can report concerns without fear.

The Grievance Redressal Committee is responsible for reviewing reported matters, assessing the concerns raised, and ensuring that appropriate resolution measures are undertaken. Where required, the Committee works in coordination with Senior Management to recommend and implement suitable corrective and preventive actions. Through this mechanism, the Company seeks to uphold human rights, strengthen employee trust, and promote fairness, accountability, and responsible workplace practices.

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

Respect for human rights is a fundamental principle guiding the Company's business conduct. The Company is committed to supporting, protecting, and promoting human rights across all its operations and stakeholder interactions. It upholds fair, ethical, and responsible business and employment practices and strives to provide a safe, inclusive, and respectful workplace for all employees, irrespective of ethnicity, region, sexual orientation, race, caste, gender, religion, disability, role, designation, or any other personal characteristic.

The Company is committed to maintaining a work environment that is free from violence, harassment, intimidation, discrimination, and any form of disruptive or inappropriate behaviour, whether arising from internal or external sources. Appropriate measures have been implemented to safeguard employee well-being while ensuring respect for individual privacy, dignity and personal safety. The Company follows a strict zero-tolerance approach towards all forms of abuse and misconduct, including physical, sexual, psychological, and verbal harassment.

Further, the Company upholds the principle of free and fair employment and does not engage in, support, or permit any form of forced, bonded, or involuntary labour. It ensures that no individual, agent, contractor, or vendor is employed or engaged against their will, thereby reinforcing its commitment to ethical labour practices, human dignity, and responsible business conduct.

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

|                                   | 2025-26 (Current Financial Year) |                                       |         | 2024-25 (Previous Financial Year) |                                       |         |
|-----------------------------------|----------------------------------|---------------------------------------|---------|-----------------------------------|---------------------------------------|---------|
|                                   | 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                 | Nil                              | Nil                                   | N.A.    | Nil                               | Nil                                   | NA      |
| Discrimination at workplace       | Nil                              | Nil                                   | N.A.    | Nil                               | Nil                                   | NA      |
| Child Labour                      | Nil                              | Nil                                   | N.A.    | Nil                               | Nil                                   | NA      |
| Forced Labour/Involuntary Labour  | Nil                              | Nil                                   | N.A.    | Nil                               | Nil                                   | NA      |
| Wages                             | Nil                              | Nil                                   | N.A.    | Nil                               | Nil                                   | NA      |
| Other Human rights related issues | Nil                              | Nil                                   | N.A.    | 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 (Current Financial Year) | 2024-25 (Previous Financial Year) |
|----------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------------------|
| Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | Nil                              | Nil                               |
| Complaints on POSH as a % of female employees/workers                                                                            | Nil                              | Nil                               |
| Complaints on POSH upheld                                                                                                        | Nil                              | Nil                               |

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

Surya Roshni Limited is committed to promoting employee well-being and fostering a positive, inclusive, respectful, and safe workplace environment. To support this commitment, the Company has established robust internal grievance redressal mechanisms that enable employees to raise concerns in a structured, confidential, and timely manner.

The Company has implemented key policy frameworks, including its Human Rights Policy, Employee Manual, and Whistle Blower Policy, to address employee concerns, uphold ethical conduct, and ensure accountability across the organisation. These mechanisms provide employees with appropriate channels to report grievances, workplace issues, unethical conduct, or policy violations without fear of retaliation.

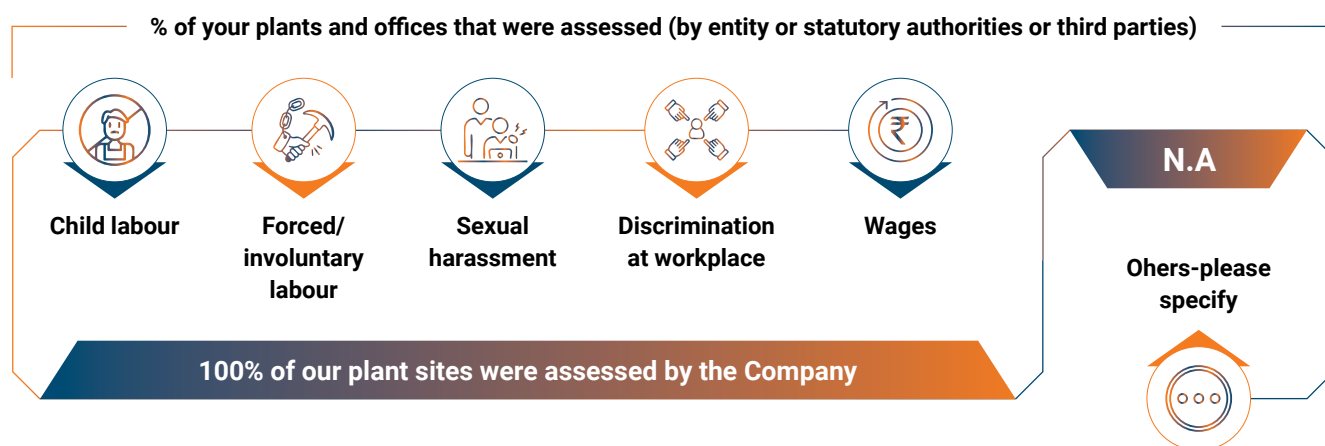
In addition, the Company has adopted a Policy on Prevention of Sexual Harassment in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The policy provides a formal framework for prevention, reporting, inquiry, and redressal of sexual harassment-related complaints.

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

No, human rights standards are not explicitly incorporated into the Company's agreements and contractual arrangements at present. However, Surya Roshni Limited remains committed to upholding human rights principles across its operations and stakeholder engagements.

The Company follows a zero-tolerance approach towards any form of human rights violation and endeavours to conduct its business in a fair, ethical, and responsible manner. It promotes respectful and non-discriminatory practices in its dealings with employees, workers, customers, suppliers, vendors, contractors, and other value chain partners.

## 10 Assessments for the year:



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

During the reporting year, the Company did not receive any complaints relating to child labour, forced labour, involuntary labour, or discriminatory employment practices. Accordingly, no such complaints were pending resolution at the end of the reporting year.

### LEADERSHIP INDICATORS

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

The Company believes that it has upheld the fundamental principles of human rights across all its activities and business operations. It remains committed to conducting its business in a fair, ethical, and responsible manner while promoting respect, dignity, and non-discrimination in the workplace.

To strengthen awareness and ensure responsible conduct, the Company regularly sensitises and educates its employees on the principles outlined in its Code of Conduct through various training programmes and internal communication initiatives. These efforts help reinforce ethical behaviour, compliance with company policies, and respect for human rights across the organisation.

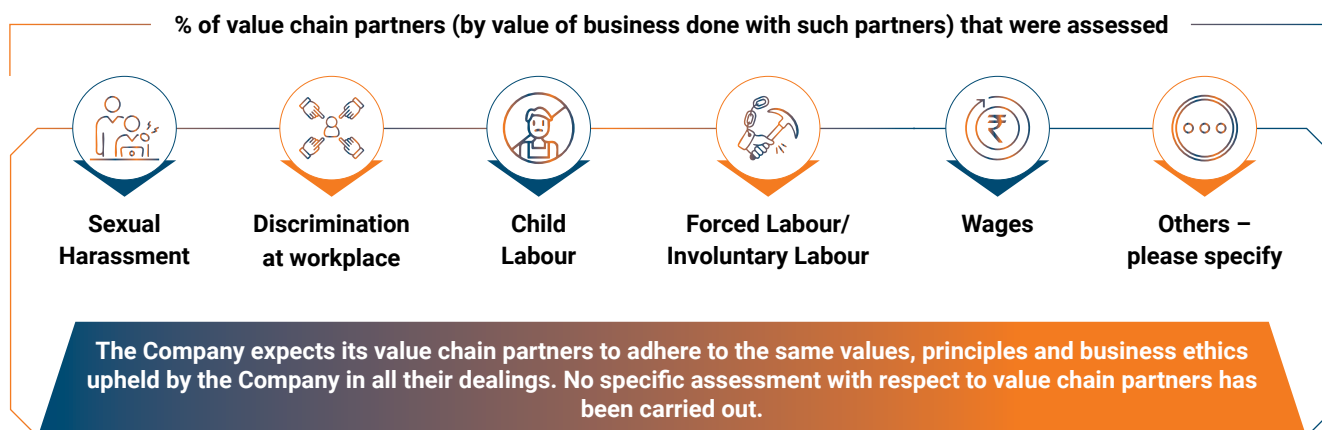
#### 2 Details of the scope and coverage of any Human rights due-diligence conducted.

None

#### 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, Surya Roshni's offices are designed to support accessibility for differently abled individuals. Facilities include ramps to ease movement, and most offices are located in commercial buildings equipped with elevators and other accessibility features. Additionally, wheelchair-accessible restrooms are available across office locations.

#### 4 Details on assessment of value chain partners:



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

No corrective action pertaining to Question 4 was necessitated by the Company during the year under review.



## PRINCIPLE

6

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

### ESSENTIAL INDICATORS

#### 1 Details of total energy consumption (in Giga Joules) and energy intensity, in the following format:

| Parameter                                                                                                                                                      | 2025-26<br>(Current Financial Year) | 2024-25*<br>(Previous Financial Year) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------|
| <b>From renewable sources</b>                                                                                                                                  |                                     |                                       |
| Total electricity consumption (A)                                                                                                                              | 75,919.72                           | 78,459.12                             |
| Total fuel consumption (B)                                                                                                                                     | Nil                                 | Nil                                   |
| Energy consumption through other sources (C)                                                                                                                   | Nil                                 | Nil                                   |
| Total energy consumed from renewable sources (A + B + sC)                                                                                                      | 75,919.72                           | 78,459.12                             |
| <b>From non-renewable sources</b>                                                                                                                              |                                     |                                       |
| Total electricity consumption (D)                                                                                                                              | 2,68,841.06                         | 2,52,734.47                           |
| Total fuel consumption (E)                                                                                                                                     | 3,32,266.21                         | 2,29,033.65                           |
| Energy consumption through other sources (F)- Petrol, Diesel                                                                                                   | 266.34                              | 1,433.01                              |
| Total energy consumed from non-renewable sources (D + E + F)                                                                                                   | 6,01,373.61                         | 4,83,201.13                           |
| <b>Total energy consumed (in Giga Joules) (A + B + C + D + E + F)</b>                                                                                          | <b>6,77,293.33</b>                  | <b>5,61,660.25</b>                    |
| <b>Energy intensity per rupee of turnover GJ (Total energy consumption/Revenue from Operations)*</b>                                                           | 0.000008983                         | 0.000007554                           |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/Revenue from operations adjusted for PPP per USD)* | 0.0001827                           | 0.0001561                             |
| Energy intensity in terms of physical output (Steel Pipes Production in MT)*                                                                                   | 0.29                                | 0.29                                  |
| Energy intensity (optional) – the relevant metric may be selected by the entity                                                                                | -                                   | -                                     |

\* Calculation methodology revised as per adopted industry standards derived to enhance data quality and accuracy.

\* Surya Roshni Limited has multiple businesses, and physical output is reported in different units of measurement; thus, data for energy intensity in terms of physical output (tonnes of production) is reported only for Steel, which accounts for 76% of Surya's total energy consumption/water consumption/waste generated/emissions generation.

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

No independent assessment has been done.

#### 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.

This is not applicable to the Company as it does not fall under the PAT scheme of the Government of India.

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

| Parameter                                                                       | 2025-26<br>(Current Financial Year) | 2024-25*<br>(Previous Financial Year) |
|---------------------------------------------------------------------------------|-------------------------------------|---------------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                               |                                     |                                       |
| (i) Surface water                                                               | Nil                                 | Nil                                   |
| (ii) Groundwater                                                                | 1,33,734.62                         | 84,853.90                             |
| (iii) Third party water (tanker) (KL)                                           | 2,94,729.00                         | 2,98,438.00                           |
| (iv) Seawater/desalinated water                                                 | NIL                                 | NIL                                   |
| (v) Water from municipal corporation                                            | NIL                                 | NIL                                   |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b> | <b>4,28,463.62</b>                  | <b>3,83,291.90</b>                    |
| <b>Total volume of water consumption (in kilolitres)</b>                        | <b>4,15,326.72</b>                  | <b>3,70,722.14</b>                    |

| Parameter                                                                                                                                                                | 2025-26<br>(Current Financial Year) | 2024-25 <sup>#</sup><br>(Previous Financial Year) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------|
| Water intensity per rupee of turnover (Total Water consumption/ Revenue from operations) <sup>#</sup>                                                                    | 0.00000551                          | 0.00000499                                        |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP per USD) <sup>#</sup> | 0.00011204                          | 0.00010301                                        |
| Water intensity in terms of physical output *                                                                                                                            | 0.22                                | 0.18                                              |
| Water intensity (optional)-the relevant metric may be selected by the entity                                                                                             | -                                   | -                                                 |

<sup>#</sup>Calculation methodology revised as per adopted industry standards derived to enhance data quality and accuracy.

\* Surya Roshni Limited has multiple businesses, and physical output is reported in different units of measurement; thus, data for energy intensity in terms of physical output (tonnes of production) is reported only for Steel, which accounts for 76% of Surya's total energy consumption/ water consumption/waste generated/emissions generation.

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

No independent assessment has been done.

#### 4 Provide the following details related to water discharged

| Parameter                                                                    | 2025-26<br>(Current Financial Year) | 2024-25 <sup>#</sup><br>(Previous Financial Year) |
|------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------|
| <b>Water discharge by destination and level of treatment (in Kilolitres)</b> |                                     |                                                   |
| (i) To Surface Water                                                         | Nil                                 | Nil                                               |
| - No treatment                                                               |                                     |                                                   |
| - With treatment – please specify level of treatment                         |                                     |                                                   |
| (ii) To Groundwater                                                          | Nil                                 | Nil                                               |
| - No treatment                                                               |                                     |                                                   |
| - With treatment – please specify level of treatment                         |                                     |                                                   |
| (iii) To Seawater                                                            | Nil                                 | Nil                                               |
| - No treatment                                                               |                                     |                                                   |
| - With treatment – please specify level of treatment                         |                                     |                                                   |
| (iv) Sent to third-parties                                                   | Nil                                 | Nil                                               |
| - No treatment                                                               |                                     |                                                   |
| - With treatment – please specify level of treatment                         |                                     |                                                   |
| (v) Others - Treated Water in ETP/STP                                        |                                     |                                                   |
| - No treatment                                                               | 13,136.90                           | 12,569.76                                         |
| - With treatment – please specify level of treatment                         | Nil                                 | Nil                                               |
| Total Water discharged (in kilolitres)                                       | 13,136.90                           | 12,569.76                                         |

<sup>#</sup>Calculation methodology revised as per adopted industry standards derived to enhance data quality and accuracy.

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

No independent assessment has been done.



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

Yes, the Company has implemented a Zero Liquid Discharge (ZLD) system across all its manufacturing plants and facilities, covering the entire spectrum of operations. Treated water from the Sewage Treatment Plant (STP) is reused for cooling towers, plant operations, gardening, and specific processes such as quenching in glass manufacturing. Similarly, water from the Effluent Treatment Plant (ETP) and STP is recycled and reused within production processes.

Any solid waste generated is disposed of responsibly through authorised third-party agencies in compliance with applicable regulations.

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

| Parameter                             | Please specify unit | 2025-26<br>(Current Financial Year) | 2024-25 <sup>#</sup><br>(Previous Financial Year) |
|---------------------------------------|---------------------|-------------------------------------|---------------------------------------------------|
| Nox                                   | tons/year           | 17.33                               | 11.28                                             |
| Sox                                   | tons/year           | 26.52                               | 5.95                                              |
| Particulate matter (PM) (PM 10 + 2.5) | tons/year           | 10.08                               | 23.73                                             |
| Persistent organic pollutants (POP)   |                     | NIL                                 | NIL                                               |
| Volatile organic compounds (VOC)      |                     | NIL                                 | NIL                                               |
| Hazardous air pollutants (HAP)        |                     | NIL                                 | NIL                                               |
| Others – please specify               |                     | NIL                                 | NIL                                               |

<sup>#</sup>Calculation methodology revised as per adopted industry standards derived to enhance data quality and accuracy.

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

No independent assessment has been done.

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

| Parameter                                                                                                                                                                                                     | Unit                                        | 2025-26<br>(Current Financial Year) | 2024-25 <sup>#</sup><br>(Previous Financial Year) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------|---------------------------------------------------|
| Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                                         | Metric tonnes of CO <sub>2</sub> equivalent | 20,591.64                           | 14,687.98                                         |
| Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                                         | Metric tonnes of CO <sub>2</sub> equivalent | 53,021.43                           | 51,271.49                                         |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover (GHG emissions/Revenue from operations) <sup>#</sup>                                                                                       |                                             | 0.00000098                          | 0.00000089                                        |
| 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) <sup>#</sup> |                                             | 0.0000199                           | 0.0000183                                         |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output                                                                                                                                      |                                             | Nil                                 | Nil                                               |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity*                                                                                                  |                                             | N.A                                 | N.A                                               |

<sup>#</sup>Calculation methodology revised as per adopted industry standards to enhance data quality and accuracy.

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

No independent assessment has been done.





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

For the reduction of greenhouse gas (GHG) emissions, the Company has implemented the following initiatives (completed in earlier years):

- Transitioned from fossil fuels such as furnace oil and HSD to natural gas in manufacturing operations, including glass shell production, aluminium caps, and lamp assembly
- Installed gas-based generator sets for power backup
- Replaced reciprocating-type compressors with more energy-efficient screw-type compressors
- Undertaken multiple energy conservation initiatives, including installation of Variable Frequency Drives (VFDs) in blowers and replacement of flat belts in combustion blowers

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

| Parameter                                                                                                                                                                                                                                                                                                                                           | 2025-26<br>(Current Financial Year) | 2024-25 <sup>#</sup><br>(Previous Financial Year) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                                                                                                                                                                                                                                                                     |                                     |                                                   |
| Plastic waste (A)                                                                                                                                                                                                                                                                                                                                   | 1,338.25                            | 1,130.88                                          |
| E-waste (B)                                                                                                                                                                                                                                                                                                                                         | 3,292.16                            | 2,777.48                                          |
| Bio-medical waste (C)                                                                                                                                                                                                                                                                                                                               | 0.024                               | 0.014                                             |
| Construction and demolition waste (D)                                                                                                                                                                                                                                                                                                               | NIL                                 | NIL                                               |
| Battery waste (E)                                                                                                                                                                                                                                                                                                                                   | 0.10                                | 0.60                                              |
| Radioactive waste (F)                                                                                                                                                                                                                                                                                                                               | NIL                                 | NIL                                               |
| Other Hazardous waste (G) ETP Sludge, Zinc Ash Zinc Dross, ETP Chemical Sludge, Spent Acid, Used Oil, Paint Process Residue, Discarded Barrel and Container                                                                                                                                                                                         | 5,796.93                            | 3,738.77                                          |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)                                                                                                                                                                                                                | -                                   | -                                                 |
| <b>Total (A + B + C + D + E + F + G + H)</b>                                                                                                                                                                                                                                                                                                        | <b>10,427.46</b>                    | <b>7,647.74</b>                                   |
| Waste intensity per rupee of turnover<br>(Total waste generated/Revenue from operations) <sup>#</sup>                                                                                                                                                                                                                                               | 0.000000138                         | 0.000000103                                       |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP per USD) <sup>#</sup>                                                                                                                                                                              | 0.00000281                          | 0.00000213                                        |
| Waste intensity in terms of physical output *                                                                                                                                                                                                                                                                                                       | 0.007                               | 0.004                                             |
| Waste intensity (optional) – the relevant metric may be selected by the entity                                                                                                                                                                                                                                                                      | -                                   | -                                                 |
| <sup>#</sup> Calculation methodology revised as per adopted industry standards derived to enhance data quality and accuracy.                                                                                                                                                                                                                        |                                     |                                                   |
| *Surya Roshni Limited has multiple businesses, and physical output is reported in different units of measurement; thus, data for energy intensity in terms of physical output (tonnes of production) is reported only for Steel, which accounts for 76% of Surya's total energy consumption/water consumption/waste generated/emissions generation. |                                     |                                                   |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>                                                                                                                                                                                                      |                                     |                                                   |
| Category of waste                                                                                                                                                                                                                                                                                                                                   |                                     |                                                   |
| (i) Recycled                                                                                                                                                                                                                                                                                                                                        | 144.59                              | 186.99                                            |
| (ii) Re-used                                                                                                                                                                                                                                                                                                                                        | 811.78                              | 685.70                                            |
| (iii) Other recovery operations                                                                                                                                                                                                                                                                                                                     | 3,290.06                            | 2,771.19                                          |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                        | <b>4,246.43</b>                     | <b>3,643.88</b>                                   |

| Parameter                                                                                                            | 2025-26<br>(Current Financial Year) | 2024-25<br>(Previous Financial Year) |
|----------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------|
| <b>For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)</b> |                                     |                                      |
| Category of waste                                                                                                    |                                     |                                      |
| (i) Incineration                                                                                                     | -                                   | 17.72                                |
| (ii) Landfilling                                                                                                     | 311.20                              | 263.74                               |
| (iii) Other disposal operations                                                                                      | 5,477.60                            | 3,452.39                             |
| <b>Total</b>                                                                                                         | <b>5,788.80</b>                     | <b>3,733.85</b>                      |

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

No independent assessment has been done.

**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**

- To manage mercury-containing waste lamps, the Company has installed a Lamp Recovery Unit (Bulb Eater) at its site, approved by the State Pollution Control Board under the E-Waste Management Rules, 2022
- The Company recovers glass cullet, phosphor powder, aluminium caps, and mercury. Recovered glass cullet is reused in glass furnaces for manufacturing lamp shells; aluminium caps are sold back to suppliers; phosphor powder is processed and reused in lamp manufacturing and other applications; and recovered mercury is re-distilled and reused in production
- The Company is authorised by the Madhya Pradesh Pollution Control Board (MPPCB) under the E-Waste Management Rules, 2022, as a manufacturer, with facilities in place to recycle e-waste generated at its manufacturing units
- The Company is registered on the CPCB portal as an importer (producer) under the E-Waste Management Rules, 2022, and ensures compliance with Extended Producer Responsibility (EPR) by recycling end-of-life (EOL) products through registered recyclers
- The Company is also registered as a brand owner on the CPCB portal under the Plastic Waste Management Rules, 2016, and ensures that plastic packaging introduced into the market is collected and recycled through authorised recyclers

**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:**

| Sl. 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 |
|--------------------------------------------------------------------------------------------------|--------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| No. The Company does not have any offices or plants located around ecologically sensitive areas. |                                |                    |                                                                                                                                                          |

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

| Name and brief details of project                                                       | EIA Notification No. | Date | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) | Relevant weblink |
|-----------------------------------------------------------------------------------------|----------------------|------|-----------------------------------------------------------|------------------------------------------------|------------------|
| During the year, no environmental impact assessment has been undertaken by the Company. |                      |      |                                                           |                                                |                  |

**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:**

| Sl. 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 |
|-------------------------------------------------------------------------|-------------------------------------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------|
| Yes - Surya Roshni Limited is compliant with all the Environmental Laws |                                                                   |                                      |                                                                                                        |                                 |

#### 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 information: **Surya Roshni Limited doesn't have any plant in water stress area.**

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

No independent assessment has been done.

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

| Parameter                                                                                                                                                             | Unit                                        | FY 2025-26<br>(Current Financial Year)                                                                                           | FY 2024-25<br>(Previous Financial Year) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent | The Company is currently developing a system to monitor Scope 3 emissions. This information may be released in the coming years. |                                         |
| Total Scope 3 emissions per rupee of turnover                                                                                                                         |                                             |                                                                                                                                  |                                         |
| Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity                                                                       |                                             |                                                                                                                                  |                                         |

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

No Independent assessment has been done.

**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.**

The Company regularly tests water and air quality in accordance with environmental rules and legislation.



**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:**

| Sl. No. | Initiative undertaken                                                                                                                           | Details of the initiative (Weblink, if any, may be provided along-with summary)                                | Outcome of the initiative                                                                                                                              |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Saving consumption of fuel and energy in Glass Furnace                                                                                          | Cullet used around 60% in Glass Manufacturing                                                                  | Energy Saving. Helped to reduce CO <sub>2</sub> emission                                                                                               |
| 2.      | Replaced high wattage Light with LED                                                                                                            | 100% switchover to LED Light all street light within Factory Premises                                          | Helped in reducing CO <sub>2</sub> emission                                                                                                            |
| 3.      | Increase the open access to Solar Power                                                                                                         | Approximately 5 Lakh Unit every month using in Plant                                                           | We will save the fuel consumption in Power generation and hence reduce CO <sub>2</sub> emission                                                        |
| 4.      | Energy saving on GLS (OSRAM) - 1 & 4                                                                                                            | Saving of Natural gas consumption by 40SCM/Day by modify GLS shell coating.                                    | Saves energy and reduce CO <sub>2</sub> emission                                                                                                       |
| 5.      | Save the environment by optimum use of packaging material                                                                                       | Automation done in GLS Packing Machine for Paper feeding by Motor instead of Manual.                           | Reduction in packaging waste hence saving the environment                                                                                              |
| 6.      | Process/Product improvement for ROHS                                                                                                            | 100% of LED Bulb, Batten Downlighter Streetlight in RoHS Compliant.                                            | Helped to produce the green lamps and ROHS compliance                                                                                                  |
| 7.      | Producing LED Bulbs and Street Lights                                                                                                           | Significant Productivity Improvement by Automation                                                             | Helped to reduce significantly CO <sub>2</sub> emission                                                                                                |
| 8.      | Fluorescent lamp phosphor coating from butyl acetate-based to water-based                                                                       | Running Hour Optimisation of Baker based on Production requirement                                             | Energy Saving. Helped to reduce CO <sub>2</sub> emission                                                                                               |
| 9.      | Fluorescent lamps & GLS manufacturing are done with Soda-lime Glass flare & Exhaust tubes in place of Lead Glass, several processes are changed | Still continue with Soda lime glass for Fluorescent lamps & GLS manufacturing                                  | By doing this the use of hazardous chemicals is reduced and major Lead consumption has been stopped. Also stopped importing hazardous lead glass scrap |
| 10.     | Running Lamp recovery unit (Bulb Eater) for mercury lamp and recovering mercury for re-use                                                      | Installed Bulb Eater machine, in which we recover Glass cullet, Phosphor powder, Metal Cap, Mercury separately | By doing this the use of hazardous chemicals is reduced                                                                                                |
| 11.     | Utilisation of waste heat of Gas based Gen Set for coating drying                                                                               | Oven modified further to reduce gas consumption                                                                | Initiative to save the environment and energy                                                                                                          |
| 12.     | Utilisation of waste heat of Cap furnace for drying of pickled caps                                                                             | CAP furnace completely overhauled & consequently reduced fuel consumption by 25%                               | Gas consumption reduced                                                                                                                                |
| 13.     | Chiller System Shutdown in PC Batten Extrusion Plant                                                                                            | Chiller completely stopped (earlier running continuously)                                                      | Save Energy                                                                                                                                            |
| 14.     | Energy Efficient Heater Installation in PC Batten Extrusion Machines.                                                                           | Installed energy-efficient heaters in 5 machines                                                               | Save Energy                                                                                                                                            |

| Sl. No. | Initiative undertaken                         | Details of the initiative (Weblink, if any, may be provided along-with summary)                          | Outcome of the initiative |
|---------|-----------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------|
| 15.     | Power Factor Monitoring and Optimisation      | PF monitored and controlled as per plant pressure requirement (Services area)                            | Save Energy               |
| 16.     | Cooling Water Pump Optimisation units per day | Replaced 5.5 kW pump with 3.5 kW pump in lamp/services cooling system                                    | Save Energy               |
| 17.     | AC Replacement (PCB Plant and UPS Rooms)      | 4 Conventional AC replaced with Inverter AC (24 hrs running)                                             | Save Energy               |
| 18.     | Air Compressor Pressure Reduction             | Pressure reduced from 6.40 to 5.70 kg/cm <sup>2</sup>                                                    | Save Energy               |
| 19.     | Submersible Pump Optimisation                 | Runtime reduced from 5.5 hrs to 3.5 hrs                                                                  | Save Energy               |
| 20.     | DM Plant Relocation and Optimisation          | Two DM plants shifted to services area; 2x5.5 kW pumps reduced to single pump, manpower travel minimised | Save water                |
| 21.     | EPR Compliance                                | We are registered under E-Waste EPR, Battery Waste EPR & Plastic waste EPR                               | Environmental Improvement |

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

Yes, an on-site emergency response plan is in place in line with OHSAS standards. The Company conducts periodic mock drills involving multiple stakeholders, including incident and site controllers, firefighters, and district authorities such as district collectors, police, fire departments, and medical officers, to ensure preparedness and effective response.

**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**

There are no significant adverse environmental impacts reported. However, the Company ensures full compliance with all applicable environmental laws, rules, and regulations.

The Company operates under certified management systems, including ISO 9001:2015 (Quality Management System) and ISO 14001:2015 (Environmental Management System). Additionally, it conducts energy audits every three years, as mandated by SEBI, and implements feasible measures to enhance energy efficiency.

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

**40.89%**

**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 |     |

## 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. 10 (As below)
- 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.

| Name of the trade and industry chambers/associations                | Reach of trade and industry chambers/associations (State/National) |
|---------------------------------------------------------------------|--------------------------------------------------------------------|
| 1 Electrical lamp and component manufacturer's association (ELCOMA) | National                                                           |
| 2 Indian fan manufacturers association (IFMA)                       | National                                                           |
| 3 Confederation of Indian Industry (CII)                            | National                                                           |
| 4 Cold Rolled Steel Manufacturer Association (CORSMA)               | National                                                           |
| 5 India Pipe Manufacturers Association (IPMA)                       | National                                                           |
| 6 All India Glass Manufacturers' Federation (AIGMF)                 | National                                                           |
| 7 Indian Printed Circuit Association (IPCA)                         | National                                                           |
| 8 The All India Plastics Manufacturers' Association (AIPMA)         | National                                                           |
| 9 Madhya Pradesh Chamber of Commerce and Industry (MPCCI)           | State                                                              |
| 10 Kumaon Garhwal Chamber of Commerce and Industries (KGCCI)        | 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 |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
| For the financial year under review, the Company received no adverse orders from regulatory bodies; hence, no corrective actions were required. |                   |                         |

## LEADERSHIP INDICATORS

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

| Sl. No. | 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 |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------------|------------------------|
| 1       | The Company's public policy advocacy efforts are primarily focused on supporting the long-term competitiveness and sustainable growth of the steel and lighting industries. Its advocacy priorities include enhancing industry demand, encouraging wider product adoption, promoting resource efficiency, and addressing environmental and climate change-related challenges relevant to its sectors of operation. | Surya Roshni Limited actively engages with government bodies, industry associations, and sector peers to contribute to policy discussions and frameworks that support the decarbonisation of the steel and lighting sectors in India. The Company also advocates for the adoption of best available technologies and improved practices that enhance energy efficiency, material efficiency, and environmental performance across the industry. | No                                                       | Annually as a part of business performance update to the Board                        | No                     |



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. V | Date of notification | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) | Relevant Weblink |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------------|-----------------------------------------------------------|------------------------------------------------|------------------|
| Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, is Not Applicable as the average CSR obligation of the Company is less than ₹10 crore in the three immediately preceding financial years of the Company. |                        |                      |                                                           |                                                |                  |

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

| Sl. 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 ₹) |
|----------------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------|
| Not Applicable |                                          |       |          |                                         |                          |                                       |

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

Surya Roshni Limited has established site-specific grievance redressal mechanisms designed to address the distinct needs and concerns of stakeholders at each location. These mechanisms enable the Company to engage effectively with local communities, understand their expectations, and ensure timely resolution of issues raised by them.

The Company actively undertakes community development programmes to strengthen relationships with local communities and contribute to inclusive and sustainable development. Through regular stakeholder engagement, Surya Roshni seeks to identify community needs, address concerns in a responsive manner, and build long-term trust with the communities in and around its areas of operation.

The Surya Roshni Limited Corporate Social Responsibility Policy, formulated in accordance with Section 135 and Schedule VII of the Companies Act, 2013, reflects the Company's philosophy of operating as a responsible corporate citizen. The policy outlines the guiding principles, processes, and implementation mechanisms for undertaking social initiatives focused on community welfare, sustainable development, and positive social impact.

The detailed Policies of the Company are available on the website of the Company at the following link:  
<https://surya.co.in/investor-relations/corporate-governance/#policies/>

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

| Parameter                                   | 2025-26<br>(Current Financial Year)                                                                                                                                                                                                                                                                               | 2024-25<br>(Previous Financial Year) |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Directly sourced from MSMEs/small producers | 15.25%                                                                                                                                                                                                                                                                                                            | 9.29%                                |
|                                             | The Company operates across India in key locations, prioritising the sourcing of input materials locally whenever possible. In 2025-26 and 2024-25, the Company obtained a significant amount of materials from local and small suppliers, including general consumables and equipment spare parts, among others. |                                      |
| Directly from within India                  | 93.98%                                                                                                                                                                                                                                                                                                            | 94.35%                               |

**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.**

|              | 2025-26<br>(Current Financial Year) | 2024-25#<br>(Previous Financial Year) |
|--------------|-------------------------------------|---------------------------------------|
| Rural        | 22.59%                              | 23.39%                                |
| Semi-urban   | 19.56%                              | 21.80%                                |
| Urban        | 31.08%                              | 26.34%                                |
| Metropolitan | 26.77%                              | 28.47%                                |

**For the purpose of categorisation of people employed at locations viz. Rural/Semi-Urban/Urban/metropolitan the following mechanism has been adopted along with RBI Classification system:**

- Metropolitan cities considered namely – Delhi, Mumbai, Kolkata, Chennai, Bangalore, Pune, Hyderabad, Ahmedabad and Surat
- All manufacturing locations (Plants) are mapped on the basis of their respective addresses.
- All branch offices employees are mapped as at metropolitan location.

# Calculation methodology revised as per adopted standards

**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:**

|   | State          | Aspirational District | Amount spent (In ₹) |
|---|----------------|-----------------------|---------------------|
| 1 | Chhattisgarh   | Rajnand Gaon, Korba   | 2,14,070            |
| 2 | Madhya Pradesh | Chattarpur            | 4,86,890            |
| 3 | Uttarakhand    | Udham Singh Nagar     | 4,99,491            |

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

No, the Company does not have a preferential procurement policy that prioritises suppliers from marginalised or vulnerable groups. However, it follows a sustainable supply chain approach that promotes fair competition among all suppliers. At the same time, Surya Roshni Limited continues to support and encourage underprivileged and vulnerable communities through its broader initiatives.

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

Not applicable.

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

NIL

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

| Sl. No. | Intellectual Property based on traditional knowledge | Owned/Acquired (Yes/No) | Benefit shared (Yes/No) | Basis of calculating benefit share |
|---------|------------------------------------------------------|-------------------------|-------------------------|------------------------------------|
|         | Not Applicable                                       | Not Applicable          | Not Applicable          | Not Applicable                     |

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

| Name of authority | Brief of the Case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| Not Applicable    | N.A.              | N.A.                    |

**6 Details of beneficiaries of CSR Projects:**

|   | CSR Project                                                          | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalised groups |
|---|----------------------------------------------------------------------|---------------------------------------------|------------------------------------------------------------|
| 1 | Rural Development Projects under Adarsh Gram Yojna                   | 1,17,395                                    | 83.82                                                      |
| 2 | Promoting Health care including Preventive Health Care (Naturopathy) | 35,317                                      | 84.25                                                      |



## 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.

A well-established process is in place to manage client feedback and issues. Customers can reach out to the Company in various ways, such as through email, phone the website, social media, feedback forms, and more. All issues are addressed properly, and every effort is made to find a resolution. The Company has a designated email id for customer complaints i.e., [consumercare@surya.in](mailto:consumercare@surya.in).

Consumers can report grievances through the CRM system at <https://crm.surya.in> or through the WhatsApp BOT (+91 9643300819) and at the Surya Roshni helpline number: 1800 102 5657 or through mobile Android application

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

|                                                             | As a percentage to total turnover |                                                                                                 |
|-------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------|
| Environmental and social parameters relevant to the product | 0.63%                             | All necessary information as per regulatory requirements are disclosed on our Company products. |
| Safe and responsible usage                                  | 0.65%                             |                                                                                                 |
| Recycling and/or safe disposal                              | 2.17%                             |                                                                                                 |

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

|                             | 2025-26<br>Current Financial Year |                                | Remarks  | 2024-25<br>(Previous Financial Year) |                                   | Remarks  |
|-----------------------------|-----------------------------------|--------------------------------|----------|--------------------------------------|-----------------------------------|----------|
|                             | Received during the year          | Pending resolution at end year |          | Received during the year             | Pending resolution at end of year |          |
| Data privacy                | Nil                               | Nil                            | N.A.     | Nil                                  | Nil                               | N.A.     |
| Advertising                 | Nil                               | Nil                            | N.A.     | Nil                                  | Nil                               | N.A.     |
| Cyber-security              | Nil                               | Nil                            | N.A.     | Nil                                  | Nil                               | N.A.     |
| Delivery of Products        | Nil                               | Nil                            | N.A.     | Nil                                  | Nil                               | N.A.     |
| Restrictive Trade Practices | Nil                               | Nil                            | N.A.     | Nil                                  | Nil                               | N.A.     |
| Unfair Trade Practices      | Nil                               | Nil                            | N.A.     | Nil                                  | Nil                               | N.A.     |
| Other (Products Related)    | 4,75,240                          | Nil                            | Resolved | 5,03,865                             | Nil                               | Resolved |

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

|                   | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | Nil    | N.A.               |
| Forced recalls    | Nil    | N.A.               |



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

Yes, the Company has implemented an Information Security Policy that provides clear direction and management support for protecting information assets across the organisation. The policy establishes the overall framework for ensuring the confidentiality, integrity, availability, and secure flow of information, both within the Company and with external stakeholders.

The policy defines the core principles, governance approach, and control measures required to safeguard business information, systems, networks, and data from unauthorised access, misuse, loss, disruption, or compromise. It is supported by relevant procedures, guidelines, and security practices covering various aspects of information security, including access control, data protection, system security, incident management, and secure communication.

Through this policy, the Company aims to strengthen information security awareness, promote responsible handling of information, and ensure compliance with applicable legal, regulatory, and business requirements. The framework also supports the Company's broader risk management and governance practices by enabling secure, reliable, and resilient information management across its operations. The weblink to the policy is

<https://surya.co.in/investor-relations/corporate-governance/#policies/>

**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.**

During the financial year, there has been no issues to advertising, and delivery of essential services, cyber security and data privacy of customers. No penalties have been taken by the regulatory authorities on these matters.

**7 Provide the following information relating to data breaches:**

**a. Number of instances of data breaches**

Nil

**b. Percentage of data breaches involving personally identifiable information of customers.**

Nil

**c. Impact, if any, of the data breaches**

None



## LEADERSHIP INDICATORS

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

Information relating to the products and services offered by the Company is made available on the Company's official website at <https://surya.co.in/>, enabling customers and other stakeholders to access relevant details in a transparent and convenient manner.

In addition to its website, the Company actively uses social media and other digital platforms to disseminate product-related information, updates, and customer communication. These channels help improve customer outreach, awareness, and accessibility of information.



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

The Company provides service and installation manuals along with the product for safe installation and usage. Further, the Company provides service and installation manuals along with its products to support safe installation, proper handling, and appropriate usage. These manuals are intended to guide customers, installers, and service personnel, thereby enhancing product safety, user convenience, and overall customer experience.

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

During the reporting year, there were no significant disruptions to the Company's critical services. The Company has a Business Continuity Plan in place to effectively manage, respond to, and minimise the impact of any potential service disruptions.

In the event of any interruption, customers are informed through appropriate electronic communication channels and updates on the Company's website. Further, the Company's online platforms support continuity of customer service and enable uninterrupted access to relevant services, including during exceptional situations such as lockdowns or other operational disruptions.

### 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, the Company fully complies with all applicable product labelling and product information requirements, in accordance with relevant laws, statutory regulations, industry standards, and applicable certification norms. The Company ensures that product-related information is communicated accurately, transparently, and in a manner that enables customers to make informed decisions.

In addition, Surya Roshni Limited undertakes consumer surveys and customer feedback exercises to better understand evolving customer preferences, expectations, and product requirements. Insights gathered through these engagement mechanisms are used to support product development, quality improvement, innovation, and enhancement of customer experience. These initiatives reflect the Company's commitment to regulatory compliance, customer satisfaction, and continuous improvement in its product offerings.

**For and on behalf of  
the Board of Directors**

**J. P. AGARWAL**  
CHAIRMAN  
(DIN - 00041119)

Place: New Delhi  
Dated: 25<sup>th</sup> May, 2026