ASHOK LEYLAND
Koi Manzil Door Nahin

July 20, 2026

National Stock Exchange of India Limited
Exchange Plaza
C-1, Block G, Bandra Kurla Complex
Bandra (E), Mumbai - 400 051

Through: NEAPS

Symbol: ASHOKLEY

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

Through: BSE Listing Centre

Scrip Code: 500477

Dear Sir/Madam,

Subject: Business Responsibility and Sustainability Report (BRSR)

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26.

The copy of the same is also available on the website of the Company viz.,www.ashokleyland.com

Kindly take the above on record.

Thanking you,

Yours faithfully,
for Ashok Leyland Limited

NATARAJAN
RAMANATHA
N

Digitally signed by NATARAJAN RAMANATHAN
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pseudonym=0nzpbvxsyel691f3c45wk8j27iaoqtmr
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cn=NATARAJAN RAMANATHAN
Date: 2026.07.20 16:48:37 +05'30'

N Ramanathan
Company Secretary

Encl.: a/a

ANNEXURE J TO THE BOARD'S REPORT
BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Section A: General Disclosures

I Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L34101TN1948PLC000105
2.	Name of the Listed Entity	Ashok Leyland Limited
3.	Year of incorporation	1948
4.	Registered office address	No. 1, Sardar Patel Road, Guindy, Chennai – 600 032
5.	Corporate address	No. 1, Sardar Patel Road, Guindy, Chennai – 600 032
6.	Email	secretarial@ashokleyland.com
7.	Telephone	+91 – 44 – 2220 6000
8.	Website	www.ashokleyland.com
9.	Financial year for which reporting is being done	April 1, 2025, to March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Ltd and National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 587.39 crores
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Alok Verma Head Corporate Strategy & ESG Telephone: 044 – 2220 6081 Email: Alok.Verma@ashokleyland.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis Data relating to safety incidents, water consumption, waste generation, and air emissions from Sales Offices has not been reported for the current financial year. However, Ashok Leyland Limited ("AL" or the "Company") intends to implement appropriate procedures and systems to enable the systematic tracking, measurement, and reporting of these parameters in future reporting periods.
14.	Name of assurance provider	DNV Business Assurance India Private Limited ("DNV")
15.	Type of assurance obtained	Reasonable Assurance – Core Attributes

II. Products or Services

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

Sl. No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacture and Sale of Medium and Heavy Commercial Vehicles	Automobile Manufacturing	74.27
2	Manufacture and sale of Light Commercial Vehicles	Automobile Manufacturing	11.05
3	Spare Parts and Others	Automobile Manufacturing	14.67

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	Trucks (M&HCV) Medium & Heavy Commercial Vehicles	29102	58.55
2	Bus (M&HCV) Medium & Heavy Commercial Vehicles	29109	15.72
3	LCV – Light Commercial Vehicles	29104	11.05
4	Spare Parts and Others	50300	14.67

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	10	47	57
International	0	0	0

The Lucknow plant commenced operations only in Jan '26. Social and environmental data from this plant would be reported from FY 27 onwards.

19. Markets served by the entity

a. No. of Location

Locations	Number
National (No. of States)	28 States and 7 Union Territories
International (No. of Countries)	50

b.

What is the contribution of exports as a percentage of the total turnover of the entity	7.03

c. A brief on types of customers

Ashok Leyland, the Indian flagship of the Hinduja Group, is an Indian multinational automotive manufacturer headquartered in Chennai, India. Ashok Leyland caters to a diverse range of customers. The primary categories of customers they cater to:

Commercial Fleet Operators: A significant portion of Ashok Leyland's customers are commercial fleet operators who purchase trucks and buses for transportation and logistics purposes. These include but are not limited to long-haul transporters, local delivery services, and logistics companies. Ashok Leyland provides buses suitable for transportation of corporate employees and to institutions such as schools and colleges. It also provides buses to private players who operate intercity travel and tourist movement.

Retail: These are small fleet or single truck owners who purchase and operate vehicles for their own purposes. Ashok Leyland supplies vehicles as well as gensets to cater to the needs of these customers also.

Government: Another major customer segment includes government agencies like the state transportation departments that procure buses for public transportation systems within cities and states, municipal corporations and panchayats that procure trucks for solid waste management, other union and state government department that procure buses and trucks for transportation of personnel and goods.

Industrials: Ashok Leyland also manufactures vehicles like Tippers and Transit mixers that are used in construction and mining operations. The Ashok Leyland product portfolio also has diesel engines for industrial, genset and marine applications.

Defence and Military: With the largest fleet of logistics vehicles deployed in the Indian Army and significant partnerships with armed forces across the globe, Ashok Leyland vehicles for Defence and Special applications helps keep borders secure.

International Markets: The company exports its vehicles to various countries in the Middle East, Africa, South Asia, Latin America, and certain parts of the CIS countries catering to similar sectors as the domestic market.

Special Application Vehicles: Ashok Leyland also manufactures vehicles for special applications such as Tanker trucks for Petroleum, Oil and Lubricants (POL) and Chemicals transportation, Reefers for refrigerated goods transport, ambulances, and other custom-built vehicles as per the specific requirements of clients. It is also one of the largest providers of ultra-low entry buses for Tarmac application.

Ashok Leyland's customer base is very broad, and they tailor their vehicles to meet the needs of different sectors and industries, ensuring utility, reliability, and efficiency.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differentially abled)

Sl. No	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1.	Permanent (D)	5,807	5,301	91.29	506	8.71
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total Employees (D+E)	5,807	5,301	91.29	506	8.71
	Workers					
4.	Permanent (F)	4,084	4,054	99.27	30	0.73
5.	Other than Permanent (G)	26,207	24,210	92.38	1,997	7.62
6.	Total Workers (F+G)	30,291	28,264	93.31	2,027	6.69

b. Differently abled employees and workers

Sl. No	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
	Differently abled Employees					
1.	Permanent (D)	6	5	83.33	1	16.67
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total Employees (D+E)	6	5	83.33	1	16.67
	Differently abled Workers					
4.	Permanent (F)	47	47	100	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total Workers (F+G)	47	47	100	0	0

21. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	11	1	9.09
Key Management Personnel*	3	0	0

**In terms of Section 203 of the Companies Act, 2013*

22. Turnover rate for permanent employees and workers

	FY 2025-26			**FY 2024-25**			**FY 2023-24**		
	Male	**Female**	**Total**	**Male**	**Female**	**Total**	**Male**	**Female**	**Total**
Permanent Employees	6.35%	0.77%	7.13%	7.87%	7.74%	7.86%	7.62%	10.05%	7.77%
Permanent Workers	7.98%	0.00%	7.90%	5.57%	0.00%	5.52%	3.44%	0.00%	3.42%

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

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

Sl. No	Name of the holding/ subsidiary/associate/ companies/ joint ventures (A)	Holding/subsidiary/ associate/ joint venture	% of shares held
1	Hinduja Automotive Limited, U.K.	Holding	50.85
2	Albonair GmbH, Germany	Wholly owned subsidiary	100.00
3	Albonair (Taicang) Automotive Technology Co., Limited , China	Wholly owned subsidiary (Step down)	100.00
4	Albonair (India) Private Limited	Wholly owned subsidiary	100.00
5	Ashok Leyland (Nigeria) Limited	Wholly owned subsidiary	100.00
6	Ashok Leyland (Chile), S.A.	Wholly owned subsidiary	100.00
7	Ashok Leyland Foundation	Wholly owned subsidiary	100.00
8	OHM Global Mobility Private Limited	Wholly owned subsidiary	100.00
9	Ashley Aviation Limited	Wholly owned subsidiary	100.00
10	Ashok Leyland (UAE) LLC (including shareholding held in beneficial position)	Wholly owned subsidiary	100.00
11	Ashok Leyland Saudi Company	Wholly owned subsidiary (Step down)	100.00
12	Ashok Leyland West Africa SA*	Wholly owned subsidiary (Step down)	100.00
13	Vishwa Buses and Coaches Limited	Wholly owned subsidiary	100.00
14	Gulf Ashley Motor Limited	Subsidiary	93.15
15	Optare Plc., U.K.	Subsidiary	93.28
16	Optare UK Limited	Subsidiary (Step down)	92.91
17	Switch Mobility Limited, U.K. (formerly Optare Group Limited)	Subsidiary (Step down)	92.91
18	Switch Mobility Automotive Limited	Subsidiary (Step down)	92.91
19	Switch Mobility Europe S.l., Spain	Subsidiary (Step down)	92.91
20	HLF Services Limited	Subsidiary	82.05
21	Gro Digital Platforms Limited	Subsidiary	80.56
22	Hinduja Tech Limited	Subsidiary	72.93
23	Hinduja Tech GmbH, Germany	Subsidiary (Step down)	72.93
24	Hinduja Tech Inc., USA	Subsidiary (Step down)	72.93
25	Hinduja Tech (Shanghai) Co., Limited	Subsidiary (Step down)	72.93
26	Hinduja Tech Canada Inc., Canada	Subsidiary (Step down)	72.93
27	Drive System Design Limited, U.K.	Subsidiary (Step down)	72.93
28	Drive System Design Inc., USA	Subsidiary (Step down)	72.93
29	Drive System Design s.r.o., Czech	Subsidiary (Step down)	72.93
30	Hinduja Tech Limited, U.K.	Subsidiary (Step down)	72.93
31	TECOSIM Group GmbH, Germany	Subsidiary (Step down)	72.93
32	TECOSIM GmbH, Germany	Subsidiary (Step down)	72.93
33	TECOSIM Engineering Services Private Limited, India	Subsidiary (Step down)	72.93
34	TECOSIM Japan Ltd, Japan	Subsidiary (Step down)	72.93
35	TECOSIM Limited, U.K.	Subsidiary (Step down)	72.93
36	TECOSIM Engineering S.R.L, Romania	Subsidiary (Step down)	72.93
37	TECOSIM Inc, USA	Subsidiary (Step down)	72.93
38	Global TVS Bus Body Builders Limited	Subsidiary	66.67
39	Hinduja Leyland Finance Limited	Subsidiary	61.12
40	Hinduja Housing Finance Limited	Subsidiary (Step down)	61.12
41	Gaadi Mandi Digital Platforms Limited	Subsidiary (Step down)	61.12
42	Ashley Alteams India Limited	Joint Venture	50.00

Sl. No	Name of the holding/ subsidiary/associate/ companies/ joint ventures (A)	Holding/subsidiary/ associate/ joint venture	% of shares held
43	TVS Trucks and Buses Private Limited	Joint Venture	49.90
44	Ashok Leyland Defence Systems Limited	Associate	48.49
45	Mangalam Retail Services Limited	Associate	37.48
46	ZeBeyond Limited, U.K.	Joint Venture of Subsidiary	20.84
47	Lanka Ashok Leyland PLC Plc	Associate	27.85
48	Rajalakshmi Wind Energy Limited	Associate	26.00
49	Prathama Solar Connect Energy Private Limited	Associate	26.00
50	HR Vaigai Private Limited	Associate	26.00
51	Ashok Leyland John Deere Construction Equipment Company Private Limited (Under liquidation process)	Joint Venture	46.90

* Voluntarily liquidated

Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)

Yes, there are instances where joint initiatives have been carried out. However, Subsidiaries/Associates/ Joint Ventures also independently manage their own business responsibility initiatives.

VI. CSR Details

24.

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii) Turnover (in ₹ crores)	44,007.03
(iii) Net Worth (in ₹ crores)	13,113.42

VII Transparency and Disclosures Compliances

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

Stakeholder group whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		No. of complaint filed during the year	No. of complaints pending resolution at close of the year	Remark	No. of complaints filed during the year	No. of complaint pending resolution at close of the year	Remark
Communities	No	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	25	0	-	22	0	-
Employees and workers	Yes POSH Policy	117	0	POSH, Working conditions, Health, and Safety	80	1	POSH, Working conditions, Health, and Safety
Customers	Yes	6,755	92	Complaints from Reach us (secretarial and mail to MD&CEO, CFO), AL India Official Social Media accounts	6,208	23	Complaints from Reach us (secretarial or mail to MD), AL India Official Social Media accounts
Value Chain Partners	Yes Whistle-blower Policy	3	0	Part of Whistle-blower Policy	4	0	Part of Whistle-blower Policy
Others (please specify)	No	0	0	-	0	0	-

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	Product Safety, Quality, and Innovation	Opportunity	The Company's dedication to innovation, ensuring product safety, and meeting quality standards enhances its brand value and solidifies customer trust.		- Reduced product recalls
2	Customer Relationships and Satisfaction	Risk	Ensuring that the Company's products and services exceed customer expectations helps to avoid costly litigation, strengthens customer trust, and boosts sales.	- Provision of transparent information and honest advice regarding our products and services. - Enhancement of our customer relationships and responsiveness to their needs, utilizing initiatives like PRISM 2.0, LEAD, SELECT, and i-alert. - Maintenance of an attentive after sales service, including a 24/7 toll-free call center, website, social media, and a dedicated complaint management system for prompt resolution of issues.	- Lower revenue - Financial obligation due to litigation
3	Business Growth and Profitability	Risk	The Company's failure to absorb losses due to unexpected contingencies and sudden external shocks could have severe repercussions, threatening the business's sustainability.	- Implementing robust Environmental, Social, and Governance (ESG) policies. - Developing systems and processes centered on sustainability. - Crafting a business model resilient to disruptions.	- Financial losses - Depletion of reserves
4	Regulatory Compliance	Risk	Violating regulatory compliance typically incurs legal obligations, such as fines and penalties.	- Cultivating an ethical organizational culture with an emphasis on transparency and compliance. - Routinely conducting risk assessments to pinpoint and address potential compliance risks.	- Fines and Penalties
5	Road and Occupational Safety	Opportunity	The Company's implementation of health and wellbeing initiatives is leading to higher employee productivity and lower attrition, while its road safety awareness programs are effectively promoting adherence to safety rules among the community and drivers.		- Lower talent acquisition costs - Lower injury rate - Increased customer loyalty

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
6	Inclusive growth with community development	Opportunity	The Company secures goodwill with local and marginalized communities by implementing community development programs, thereby affirming its social license to operate.		Increase in revenue share from socially conscious customers
7	Sustainable Supply Chain and Sourcing	Opportunity	The Company commits to maintaining a supply chain that is environmentally friendly, prioritizes local sourcing and is socially responsible, contributing to both stability and diversity as well as generating local job opportunities.		- Lower raw material procurement cost - Reduction in transportation costs
8	Recruitment and Talent Retention	Opportunity	Initiating employee benefit schemes, providing competitive salaries, and embracing workforce diversity are strategies the Company employs to retain top talent and foster diverse perspectives in its decision-making process.		Reduced recruitment cost
9	Grievance Mechanism	Opportunity	The establishment of a strong grievance redressal mechanism by the Company reinforces adherence to regulations and cultivates trust among customers, investors, and employees.		- Legal fines and penalties
10	Cybersecurity	Risk	The Company is at the risk of economic and reputational losses, as well as diminished customer trust in case there is insufficient data security and privacy protection measures.	- The deployment of robust information security systems and the enactment of stringent policies for handling sensitive customer data. - The establishment of an Information Security/ Cybersecurity policy that is accessible to all employees within the organization.	- Regulatory fine and penalty - Legal fees in case of customer lawsuits - Loss of customers
11	Resource Optimisation and Operational Eco-Efficiency	Opportunity	By optimizing resource utilization, the Company not only enhances its operational efficiency but also appeals to eco-conscious customers.		- Lower Operational Cost - Increase in revenue share from environmentally conscious customers
12	Human Rights	Risk	Non-compliance with human rights regulations exposes the company to risks such as penalties and reputational harm.	The company ensures adherence to international and national human rights standards across its operations and throughout its value chain.	- Regulatory fine and penalty - Reduced access to capital from socially conscious investors - Increased costs relating to talent acquisition

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
13	Anti-Bribery and Corruption	Risk	The Company faces the risk of legal fines, penalties, reputational damage, business disruption, and a loss of trust if it fails to comply with ethical business practices.	- Fortifying internal controls for rigorous compliance with all pertinent regulations. - Crafting comprehensive programs aimed at heightening ethical awareness and education among internal stakeholders. - Implementing a robust and responsive whistle-blower and grievance redressal framework to empower transparency and accountability.	- Legal Fines and Penalties
14	Training and Education	Opportunity	The company is committed to providing skill enhancement and qualification opportunities to employees, fostering career advancement, and leading to improved employee retention.		- Reduced costs relating to talent acquisition - Skilledwork force results in better productivity
15	Labour - Management Relationship	Risk	The company actively supports its workers' right to form unions and negotiate collectively, leading to increased satisfaction among the workforces.	- Encouraging workers to join autonomous unions. - Engaging with union representatives to further the well-being of workers.	- Reduced costs relating to talent acquisition
16	Anti-Competitive Practices	Risk	The Company risks incurring legal repercussions, tarnishing its reputation, suffering business interruptions, and diminishing trust if it fails to uphold ethical business practices.	- Establishing internal controls to enhance adherence to relevant laws. - Creating a strategy for awareness programs and ethical practice training for internal stakeholders. - Setting up a robust whistle-blower and grievance resolution system.	- Legal Fines and Penalties - Dissolution of business

Section B: Management and Process Disclosures

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management processes										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	Policies (ashokleyland.com)								
	Affirmative Action			Y		Y			Y	Y
	AL Fair Disclosure Policy	Y								
	- Anti-Bribery and Anti-Corruption Policy	Y		Y		Y			Y	Y
	Archival Policy	Y								

ANNEXURE J TO THE BOARD’S REPORT
BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Disclosure Questions		**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
Policy and Management processes										
	Biodiversity Policy and No-Deforestation Commitment						Y			
	Board Diversity Policy	Y				Y				
	Code of Conduct and Ethics Policy	Y	Y	Y	Y	Y	Y	Y	Y	Y
	Code of Conduct for the Board Members and the Senior Management	Y	Y	Y	Y	Y		Y	Y	Y
	Code of conduct to regulate, monitor and report trading by designated persons	Y	Y	Y	Y	Y		Y		
	Conflict Mineral Policy		Y				Y			
	Conflict of Interest Policy	Y								
	Contact details of Key Managerial Personnel as required under Regulation 30(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Y								
	Corporate Social Responsibility Policy of Ashok Leyland Limited	Y			Y			Y		
	Dividend Distribution Policy	Y							Y	
	Environment Health and Safety Policy		Y	Y	Y		Y		Y	
	ESG (Environmental, Social, Governance) Policy		Y	Y	Y		Y			
	Green Procurement Policy		Y				Y			
	Information Security Policy Statement									Y
	Penalty for Contravention of Company's Code of Conduct to Regulate, Monitor and Report Trading by Insiders	Y								
	Policy for consideration and approval of RPT	Y								
	Policy on disclosure of material events or information	Y								Y
	Policy on Material Subsidiary	Y								
	Prevention of Sexual Harassment at Workplace			Y	Y	Y				
	Quality Policy									Y
	Re-dream - Back to Work Program for Women			Y		Y				
	Remuneration Policy	Y		Y						
	Supplier Code of Conduct		Y						Y	Y
	Sustainability Policy		Y				Y			
	Whistleblower Policy			Y	Y	Y				
2.	Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y

4.	Name of the national and international codes/certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	1. ISO 14001:2015 Environmental Management System 2. ISO 45001:2018 3. IATF – International Automotive Task Force 4. ISO 27001:2022 – Information Security Management System 5. ISO 31000:2018 – Integrated COSO ERM Framework 6. ISO 14064-1:2018 – Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals 7. Global Reporting Initiatives (GRI) Standards 8. Sustainable Development Goals (UN-SDG) 9. OHSAS 10. General Data Protection Regulation (GDPR) and Digital Personal Data Protection Act (DPDP) 2023

<table>
<tr><td>5.</td><td>Specific commitments, goals and targets set by the entity with defined timelines, if any.</td><td>Ashok Leyland has identified and set goals and targets for each principle along with defined timelines. The following are the goals committed by the Company:
- Net Zero – Achieve Net Zero by 2048
- Carbon Neutrality – Achieve Carbon Neutrality in operations by 2030.
- Renewable Energy (RE) – Committed to 100% renewable energy use by 2030 across operations.
- Water Positivity - Attain 80% self-reliance on Water by 2030
- Resource Efficiency - Zero Waste to Landfill across business operations.
- Diversity, Equity, and Inclusion - Improve gender diversity across business operations.
- Health and Safety – Instil a Zero Harm Work environment.
- Community Development - Improved coverage of Road to school, Road to Livelihood, and Jal Jeevan
- Board Independence & Practices - Improve Board Diversity
- Compliance - Compliance with Competitiveness in ESG creating business value</td></tr>
<tr><td>6.</td><td>Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.</td><td>The performance of the commitments on each goals and targets are reviewed on a periodic basis by the respective internal team. The performance for each topic is depicted in the Annual Report FY 2025-26.</td></tr>
<tr><td colspan="3">Governance, Leadership, and Oversight</td></tr>
<tr><td>7.</td><td>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)</td><td>AL's sustainability journey reflects a commitment to responsible growth, anchored in its ESG vision and embedded within its core strategy. With targets of achieving carbon neutrality in operations and 100% renewable energy use by 2030, and net-zero emissions by 2048, sustainability remains a key driver of value creation, underpinned by a Net Zero roadmap across four strategic streams.

Renewable energy adoption has strengthened, with utilization reaching 77% in FY26, up from 69% in FY25, with 85% envisaged by FY27. Water stewardship has advanced, with rainwater utilization at 19.5%, and a commitment to 80% water self-reliance by 2030. AL has been certified Water Positive, with 68% recycling and groundwater dependency below 50%, reflecting continued commitment to Zero Liquid Discharge. Zero Waste to Landfill certification has been maintained, plastic neutrality sustained under EPR commitments, and biodiversity and climate risk assessments undertaken to identify, quantify, and manage emerging environmental risks. AL has achieved best-in-class energy, emissions and water intensity among peers through energy audits, ENCON projects, RE adoption, and sustainable water initiatives.

In sustainable mobility, AL advanced in green technologies across battery, electric, and hydrogen platforms. Deployment of BOSS BEV Haulage and AVTR BEV 55T vehicles has enabled on-road validation covering over 30 lakh kms, while hydrogen fuel cell buses progress towards adoption, reinforcing a multi-fuel decarbonization approach. Life cycle assessments for the 12m diesel and electric bus have been conducted to quantify lifecycle emissions. Under the AL HARIT initiative, your Company has established its first Registered Vehicle Scrappage Facility in Ahmedabad, advancing its circular economy agenda. AL is advancing remanufacturing of used and end-of-life engines to OEM product standards, with 5,610 engines reconditioned for lifecycle extension, available across India through Ashok Leyland authorized channel partners. Internally generated scrap is channelled through foundry operations, achieving 87.5% recycling and reinforcing closed-loop material circularity.

On the social front, the Road to School program has cumulatively benefited over 6.26 lakh students across 13 states, marking a significant milestone towards impacting 1 million children. Employee volunteering has been strengthened through a formal policy framework. Gender diversity stands at 9.66%, with 50% hiring achieved at GET level. Driver skilling initiatives have trained over 3 lakh drivers, enabling placements for over 6,700 individuals. The Re-AL platform has onboarded over 13,000 users and listed 8,400 vehicles cumulatively, enhancing transparency in the pre-owned vehicle ecosystem.

Sustainability reporting is supported by BRSR reasonable assurance by M/s DNV. Supply chain engagement has been strengthened through quantified ESG scoring, capacity building, target setting, and independent assessment by CII Ecoedge, accelerating value chain decarbonization. Participation in AutoCAST reinforces commitment to low-emission materials.

AL's ESG performance is positively recognized by DJSI, NSE ESG assessments, and ranked 3rd in the India's Most Sustainable Companies by Businessworld. Through collaboration with Smart Freight Centre, LeadIT, and C40, your Company continues to shape the sustainable mobility ecosystem — reinforcing the conviction that responsible business is, and will remain, a source of enduring competitive advantage.</td></tr>
</table>

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Alok Verma Head of Corporate Strategy & ESG
9.	Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Board has constituted the Environmental, Social and Governance Committee ('ESG Committee') to oversee the sustainability related issues. The details for the same is detailed out in Annexure C to the Board's Report.

10. Details of Review of NGRBC by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/Any other committee									Frequency (Annually/Half Yearly/Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	All policies are reviewed periodically or on need basis from time to time and updates are made wherever required.								
Compliance with statutory requirement of relevance to the principles &, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	A	A	A	A	A	A	A	A

		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	N	N	N	N	N	N	N	N	N

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)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

**A – Annually, Y - Yes, N – No, NA – Not Applicable*

Section C: Principle Wise Performance Disclosure

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

ANNEXURE J TO THE BOARD'S REPORT
BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year

Segment	Total number of training and awareness programmes held	Topics/Principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	7	Principle 1, 3, 5 and 6	100%
Key Managerial Personnel	1	Principle 3	100%
Employees other than BoD and KMPs	1,041	Principle 1,3 and 5	74.35%
Workers	520	Principle 1, 3 and 5	94.20%

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

Monetary

Penalty/Fine	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Settlement	Nil. There were no monetary fines/penalties/punishment/award/compounding fees/settlement amount paid during the financial year				
Compounding Fee					

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. There were no non-monetary cases leading to imprisonment and punishments during the financial year.			
Punishment				

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Not Applicable as there were no cases during the financial year	

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

   Yes, Ashok Leyland has implemented an Anti-Corruption and Anti-Bribery Policy and committed to act professionally and fairly with integrity in all its business dealings, relationship and in its all operations and to enforce effective systems to counter bribery. AL has maintained a zero-tolerance on bribery, facilitation payments, or corrupt practices.

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

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

6. Details of complaints with regard to conflict of interest

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

Not Applicable. There were no cases of corruption and conflict of interest during the financial year.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payable	77	78

9. Open-ness of business

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

Parameters	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	2.67	0.78
	b. Number of trading houses where purchases are made from	12	5
	c. Purchases from top ten trading houses as % of total purchases from trading houses	2.66	0.78
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	85.26	84.85
	b. Number of dealers/ distributors to whom sales are made	1,786	1,346
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	23.85	29.61
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	5.79%	6.17%
	b. Sales (Sales to related parties / Total Sales)	7.71%	4.65%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	0.00	0.00
	d. Investments (Investments in related parties/Total Investments made)	61.42%	63.24%

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Strategic Partners Meet - SSC requirements including ESG goals	>50%
1	Supplier Summit - SSC requirements including ESG goals	>95%
3	ESG Awareness and Training to suppliers by internal and External experts – Sustainability & BRSR Core requirement	75.15%

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
10	A Panel Meetings- Sustainability and Capability development	13.45%
2	ESG Awareness and Training to suppliers by CII-CESD – Sustainability & BRSR Core requirement	64%
1	Hand holing support for BRSR reporting by FITSOL Supply Chain Solution – BRSR Core disclosure	2.35%
2	AL - SUSTiNT - Initiative for collaborative approach among supplier partners to accelerate sustainability practices across our supply ecosystem.	9.25%

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.
   - AL is committed to conducting its operations in a manner that ensures Directors, employees, and all stakeholders make decisions free from conflicts of interest. A comprehensive Conflict of Interest Policy is published on the AL website.
   - In addition, AL has implemented a separate Code of Conduct for the Board of Directors and Senior Management, clearly outlining requirements for the prevention and disclosure of any actual or potential conflicts of interest. The Board and senior management formally confirm their compliance with this Code on an annual basis.

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.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	25	20	• Alternate fuel projects like BEV, LNG, H2 ICE, Fuel cell, Regulation related projects like WLTP, ADAS, Pass by noise (PBN), CPCB IV+, LCV Chassis dynamometer, Battery Electric Vehicle Development Center. • Defence projects, Improvement of driver comfort and Ergonomics with features like AMT, AC regulation compliance, Air Suspension, Roof sheet upgradation, Fire Safety improvements.
Capex	10	16	• Manufacturing facilities and tooling related to regulation projects, Alternate energy vehicle development projects, Defence projects, Usage of alternate energy (electric, LPG, CNG), Water conservation projects, Energy saving projects, Sewage disposal improvement. • Safety improvements related to fire, electrical, working at heights etc., Security improvement with face reader, turnstile & CCTV, Restroom improvements, Improvements in canteen infrastructure, AC / fan for employees, Drinking water facilities, Skill development.

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

   Yes

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

   100%

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste

   (a) Plastics: Plastic packaging materials are handled in compliance with Extended Producer Responsibility (EPR) regulations. Plastic components used in vehicles are appropriately labelled to enable easy identification and recycling. Post-consumer plastic packaging waste generated from vehicles and spare parts is processed by Pollution Control Board–approved authorized vendors to achieve EPR compliance targets.

   (b) E-Waste: Electronic waste is recycled through recyclers authorized by the Pollution Control Board (PCB), in accordance with the E-Waste Management Rules.

(c) **Hazardous Waste:** All hazardous waste generated or installed in vehicles is safely removed at the initial stage of the vehicle scrapping process. This includes used oil and other hazardous materials such as refrigerants and battery waste. The collected hazardous waste is sent for recycling or reuse through authorized vendors who possess valid co-processing certificates.

(d) **Other Waste:** Under the RVSF initiative, during the final stage, all ferrous and non-ferrous metals will be recovered from vehicles for recycling, thereby enhancing circularity and reducing the environmental impact of manufacturing new vehicles without compromising quality or standards. During the financial year, AL recycled cast iron through AL Foundry and Ashley Alteams, achieving 87.55 percent recycling of cast iron. Additionally, under the RECON Initiative, 5,610 engines were reconditioned. For packaging plastics, AL ensured full compliance with EPR requirements, achieving 100 percent EPR compliance.

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 (EPR) obligations relating to plastics, End-of-Life Vehicles (ELV), and imported batteries are applicable to the organization. Ashok Leyland has complied with all norms and guidelines prescribed by the respective Pollution Control Boards under the EPR framework.

   The organization follows a zero waste to landfill strategy, supported by strict segregation of waste at the source across its operations. All requisite EPR credit certificates have been duly obtained from authorized recyclers and suppliers. Additionally, all statutory EPR returns have been filed well within the stipulated timelines with the Pollution Control Boards, ensuring full regulatory compliance.

Leadership Indicators

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

NIC Code	Name of Product/Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link
29109	12-Meter Bus BS-VI Diesel	-	Cradle to Grave	No	No

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

Name of Product/Service	Description of the risk/concern	Action taken
12-Meter Bus BS-VI Diesel	No significant risk was identified from the LCA study undertaken.	

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Cast Iron	87.55% (Overall Production of 100,092 MT)	86% (Overall Production of 96,829 MT)

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

	FY 2025-26			FY 2024-25		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely disposed
Plastics (including packaging)	Plastic Recycling as part of EPR compliance to meet the compliance mandate of 2,098 MT by CPCB			Plastic Recycling as part of EPR compliance to meet the compliance mandate of 1,879 MT by CPCB		
E-Waste						
Hazardous Waste						
Other Waste						

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
Plastics	100%

Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicator

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	5,301	5,301	100	5,301	100	0	0	5,301	100	0	0
Female	506	506	100	506	100	506	100	0	0	0	0
Total	**5,807**	**5,807**	**100**	**5,807**	**100**	**506**	**8.71**	**5,301**	**91.29**	**0**	**0**
Other than Permanent Employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	% of workers covered by										
	Total (A)	Health Insurance*		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	4,054	4,054	100	4,054	100	0	0	0	0	4,054	100
Female	30	30	100	30	100	30	100	0	0	30	100
Total	**4,084**	**4,084**	**100**	**4,084**	**100**	**30**	**0.73**	**0**	**0**	**4,084**	**100**
Other than Permanent Workers											
Male	24,210	24,210	100	24,210	100	0	0	0	0	24,210	100
Female	1,997	1,997	100	1,997	100	1,997	100	0	0	1,997	100
Total	**26,207**	**26,207**	**100**	**26,207**	**100**	**1,997**	**7.62**	**0**	**0**	**26,207**	**100**

**AL facilitates the health insurance coverage for its permanent workers by centralising the negotiation of terms and the payment of premiums upfront. While for the non-permanent workforce, AL ensures that they have the ESI provision*

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.56	0.57

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority. (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority. (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	100 (Eligible Employees)	100	Y	100 (Eligible Employees)	100	Y
Others – please specify	0	0	NA	0	0	NA

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, Ashok Leyland ensures that its premises and offices are accessible to persons with disabilities, in compliance with the Rights of Persons with Disabilities Act, 2016.
   - The Company is committed to fostering an inclusive and accessible environment across all offices and manufacturing plants.
   - Proactive infrastructure enhancements have been implemented to address mobility and accessibility requirements, with facilities designed or adapted to meet diverse needs and reasonable accommodations provided on a case-by-case basis.
   - Ashok Leyland actively seeks feedback from employees, workers, and visitors to continually strengthen accessibility measures, supported by detailed feasibility assessments to identify and address the specific needs of persons with disabilities at each location.

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

   - Ashok Leyland upholds a policy of equal opportunity in compliance with the Rights of Persons with Disabilities Act, 2016. Through its Code of Conduct for executives, the Company embeds a firm commitment to equitable employment practices, ensuring non-discrimination on the grounds of race, creed, caste, religion, nationality, gender, colour, ancestry, ethnic origin, marital status, sexual orientation, or disability unrelated to job requirements. (Code of Conduct)
   - Recognising that long-term competitiveness is intrinsically linked to societal wellbeing, Ashok Leyland remains committed to inclusive growth, maintaining its position as an equal opportunity employer. The Company unequivocally refrains from engaging in or endorsing any form of discrimination and actively extends equal employment opportunities to candidates from disadvantaged backgrounds, subject to possession of the requisite skills and qualifications as publicly advertised. (Affirmative-Action Policy)

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

	Permanent Employees		Permanent Workers	
Gender	**Return to work rate**	**Retention Rate**	**Return to work rate**	**Retention Rate**
Male	99.23	100	Not Applicable	Not Applicable
Female	71.11	100	Not Applicable	Not Applicable
Total	**95.08**	**100**	Not Applicable	Not Applicable

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.

   - Ashok Leyland has established structured mechanisms to receive, assess, and resolve grievances raised by employees and workers, reinforcing a fair and respectful workplace culture.
   - The Company has implemented a comprehensive Prevention of Sexual Harassment (PoSH) Policy in full alignment with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, reflecting a zero-tolerance approach to harassment and discrimination.
   - The PoSH Policy defines clear behavioural expectations, prescribes formal protocols for complaint handling, ensures proportional disciplinary action, and emphasises prevention while safeguarding the dignity of all employees. (PoSH Policy)

- A unified grievance redressal framework is administered by the Human Resources (HR) and Employee Relations (ER) function across all plants and business units to ensure timely and consistent resolution of concerns.
- Multiple channels are available for grievance reporting, including verbal and written submissions, digital platforms, HR systems, ER representatives, supervisors, suggestion schemes, and union forums.
- The "Red Book" mechanism enables permanent associates to lodge operational and administrative grievances, which are addressed within defined turnaround times based on urgency and complexity.
- Apprentices, contract workers, non-permanent associates, and third-party employees may approach HR, ER focal points, Learning Centres, Contract Supervisors, or designated monthly forums for prompt resolution of issues.
- Workplace grievances are regularly reviewed during shop-floor GEMBA meetings to promote transparency, collaboration, and swift problem-solving.
- Escalated or complex matters receive structured oversight from the IR Executive Council and the IR Apex Council.
- Dedicated Employee Relations focal points, along with on-site medical and social counsellors, support employee wellbeing across all manufacturing locations.
- Regular Pulse, Happiness, and Engagement Surveys are conducted to proactively identify concerns and strengthen workplace harmony.

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	NA

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**5,807**	**Not Applicable**	**Not Applicable**	**5,278**	**Not Applicable**	**Not Applicable**
Male	5,301	Not Applicable	Not Applicable	4,886	Not Applicable	Not Applicable
Female	506	Not Applicable	Not Applicable	392	Not Applicable	Not Applicable
Total Permanent Workers	**4,084**	**4,084**	**100**	**4,417**	**4,417**	**100**
Male	4,054	4,054	100	4,364	4,364	100
Female	30	30	100	53	53	100

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	5,335	725	13.59	4,342	81.38	4,886	1,572	32.17	3,227	66.05
Female	508	105	20.67	431	84.84	392	230	58.67	354	90.31
Total	**5,843**	**830**	**14.20**	**4,773**	**81.68**	**5,278**	**1,802**	**34.14**	**3,581**	**67.85**

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Male	28,264	28,264	100	28,264	100	27,833	27,833	100	27,833	100
Female	2,027	2,027	100	2,027	100	1,755	1,755	100	1,755	100
Total	**30,291**	**30,291**	**100**	**30,291**	**100**	**29,588**	**29,588**	**100**	**29,588**	**100**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	5,301	5,301	100	4,886	4,886	100
Female	506	506	100	392	392	100
Total	**5,807**	**5,807**	**100**	**5,278**	**5,278**	**100**
Workers						
Male	4,054	Not Applicable	Not Applicable	4,364	Not Applicable	Not Applicable
Female	30	Not Applicable	Not Applicable	53	Not Applicable	Not Applicable
Total	**4,084**	**Not Applicable**	**Not Applicable**	**4,417**	**Not Applicable**	**Not Applicable**

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, Ashok Leyland has developed and implemented a comprehensive in-house Health and Safety Management System across all manufacturing facilities, aligned with global best practices and operational standards.
- All manufacturing locations are certified to ISO 45001:2018, affirming the Company's commitment to occupational health, safety, and continual improvement.

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

- Ashok Leyland follows a structured and comprehensive process for identifying work related hazards and assessing associated risks across all manufacturing facilities.
- Hazard Identification and Risk Assessment (HIRA) is systematically conducted for all routine operations to identify potential hazards and evaluate risk levels.
- Job Safety Analysis (JSA) is undertaken for non routine and non standard activities to ensure detailed risk evaluation and implementation of appropriate control measures.
- HIRA and JSA processes are fully integrated into the Company's in house Health and Safety Management System and aligned with ISO 45001:2018 requirements.
- Periodic internal safety audits are conducted at all facilities based on HIRA findings and statutory compliance obligations.
- All ISO 45001:2018 certified plants undergo regular external audits by accredited agencies, with no major non conformances reported during FY 2025–26.
- The Company operates under a formal Environment, Health and Safety (EHS) Policy, overseen by an EHS Council responsible for governance and performance oversight.
- The EHS Management System is reviewed regularly, including monthly performance assessments by the leadership team.
- As part of ongoing risk prevention initiatives, all manufacturing facilities conduct monthly checklist based audits, supported by corrective and preventive actions.
- Targeted risk mitigation initiatives are implemented in critical areas such as rooftop safety, electrical safety, paint process safety, material handling, and working at height.
- Standardised common SOPs have been developed and implemented to ensure consistent safety practices and compliance across all locations.

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

- Yes, Ashok Leyland has established a formal and well defined process across all manufacturing facilities that enables employees, including contractual workers, to report work related hazards and withdraw from unsafe conditions without impediment.
- The Company promotes an empowered safety culture, encouraging proactive reporting of hazards, unsafe acts, and unsafe conditions across all levels of the workforce.
- All reported safety incidents are systematically documented and periodically reviewed by site level safety committees, ensuring structured evaluation and response.
- Identified risks and hazards are integrated into the in house Occupational Health and Safety Management System, encompassing incidents such as injuries, near misses, safety violations, mechanical hazards, and vehicular incidents.
- Employees actively participate in discussions on corrective and preventive actions and are provided with formal platforms to contribute feedback and suggestions on safety enhancements.
- Meaningful safety contributions and active participation in safety initiatives are formally recognised and rewarded, reinforcing a strong and positive safety culture.
- Mandatory awareness training on hazard identification and reporting mechanisms is provided during onboarding, supplemented by periodic refresher programmes to ensure continued effectiveness.
- Each manufacturing facility has designated Safety Ambassadors empowered to identify, report, and facilitate timely mitigation of workplace hazards.
- Trained Behaviour Based Safety (BBS) observers conduct regular observations to identify at risk behaviours and enable corrective actions, further strengthening workplace safety performance.

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

Yes, all employees and workers have access to non-occupational medical and healthcare services and medical insurance facilities.

11 Details of safety related incidents, in the following format

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.18	0.15
Total recordable work-related injuries	Employees	0	0
	Workers	13	10
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	1	0
Number of Permanent Disabilities	Employees	0	0
	Workers	0	0

**Including in the contract workforce*

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

- Ashok Leyland ensures a safe and healthy workplace through a comprehensive Environment, Health and Safety (EHS) framework supported by a robust policy, management system, and monitoring mechanisms across all manufacturing facilities.
- Health and safety practices are tailored to the operational requirements of each site, ensuring consistent application of appropriate controls and safety standards.
- To strengthen line level ownership, Safety Ambassadors are appointed at all plants to champion a safety first culture, promote safe practices, and support incident prevention through peer to peer engagement.
- Safety Ambassadors act as a vital link between employees and management and are empowered to stop operations, stages, or equipment in their respective areas in the event of any safety violation, enabling immediate risk mitigation.
- A Behaviour Based Safety (BBS) programme is implemented across all plants, with awareness sessions conducted for employees and trained observers identifying and reporting at risk behaviours for corrective action.
- EHS performance is reviewed monthly through EHS committee meetings chaired by senior leadership, in alignment with the Company's in house Health and Safety Management System.
- Continuous improvement is driven through a long term strategic roadmap based on the Plan Do Check Act (PDCA) methodology, covering workplace safety, fire and process safety, ergonomics, machine safety, occupational health, and chemical safety.

- All manufacturing facilities are equipped with 24/7 in house First Aid centres staffed by qualified doctors and paramedics, with tie ups established with nearby hospitals for emergency support. Similar facilities are available at the corporate office and technical centre.
- Proactive safety communication is reinforced through monthly risk prevention themes and daily multilingual safety briefings, supported by targeted training programmes for relevant stakeholders.
- Long term capability building is supported through EHS e learning modules for executives and the 'Manthan' initiative, under which cross functional Safety Teams drive a culture of zero harm.
- The AL CPPS Plant has been developed as a Safety Model Plant, demonstrating benchmark practices and serving as a reference for other locations.
- Employee and stakeholder engagement is further strengthened through annual Safety Month celebrations featuring expert sessions, competitions, and awareness initiatives aimed at reinforcing organisational commitment to safety.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	41	0	-	45	0	-
Health & Safety	71	0	-	28	1	-

14 Assessment for the year:

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

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

- During FY 2025–26, Ashok Leyland recorded one high consequence injury involving a worker at the mill conveyor motor drive mechanism of the Tumblast machine in the Fettling Shop. To prevent recurrence, drive belt guards fitted with interlock controls were implemented across applicable manufacturing facilities.
- In addition, several reportable work related incidents were recorded. Corrective and preventive actions were undertaken, including enhanced workforce awareness and periodic monitoring of adherence to established safety procedures.
- A comprehensive incident management communication protocol has been instituted and is disseminated daily across all manufacturing locations, ensuring timely sharing of incidents, including near misses, to enable proactive risk mitigation.
- All safety incidents trigger detailed investigations using structured root cause analysis methodologies, including the 6M framework (Man, Machine, Method, Material, Measurement, Mother Nature) and Why Why analysis, to support effective corrective and preventive actions.
- Hazard Identification and Risk Assessment (HIRA) is conducted across operations, with control measures implemented in accordance with the hierarchy of controls, prioritising elimination, substitution, engineering controls, administrative controls, and Personal Protective Equipment (PPE).
- Upon completion of corrective actions, detailed action closure reports are shared with relevant stakeholders to ensure transparency and accountability.
- Safe behaviours are reinforced through the Behaviour Based Safety (BBS) programme, under which trained observers identify and correct at risk behaviours across manufacturing facilities.
- For non reportable incidents, proactive corrective measures are implemented with active employee participation, further strengthening the organisation's safety culture.

Leadership Indicator

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, Ashok Leyland extends comprehensive compensatory benefits to the bereaved family members in the unfortunate event of the demise of an employee or worker.

- Associates are covered under the Employees' Deposit Linked Insurance (EDLI) Scheme, providing a life cover of INR 7.02 Lakh.
- In addition, Group Personal Accident (GPA) insurance is provided for accidental death, with a sum insured equivalent to 48 times the associate's monthly PF gross salary.

During the financial year, there were no abnormalities identified in the value chain. Hence, Not Applicable.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners
   - In FY2025-26, there were no abnormalities identified in the value chain. Hence, Not Applicable.
3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment

	Total no. of affected employees/ workers		**No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment**	
	FY 2025-26	**FY 2024-25**	**FY 2025-26**	**FY 2024-25**
Employees	0	0	0	0
Workers	1	0	1	0

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)
   - Ashok Leyland facilitates relocation assistance for retired executives who choose to return to their hometowns upon retirement.
   - The Company provides lifelong health insurance coverage for retired executives and their spouses.
   - To support a smooth transition into retirement, Ashok Leyland offers comprehensive pre retirement training programmes covering areas such as retirement readiness, yoga and wellbeing, family transition, provident fund and insurance, financial planning, and retirement benefits.
5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	75.15
Working Conditions	75.15

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.

   NA

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

   Ashok Leyland is committed to addressing the needs and concerns of its stakeholders and businesses to drive sustainable value creation for all. The company follows a structured approach to identify both internal and external stakeholders by assessing the impact of its operations as well as stakeholders' ability to influence the business. Through this process, AL has identified six key external stakeholder groups—Investors/ Shareholders, Suppliers, Local Communities, Customers, Government and Regulatory Bodies, and Channel Partners—and internal stakeholder group, Employees.

   To better understand potential material topics, a stakeholder survey was conducted, resulting in a prioritized list of material issues based on their relevance, significance, and overall impact. Ashok Leyland continually engages with stakeholders through multiple channels to remain responsive to evolving concerns and to strengthen trust and long-term relationships.
2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors/ Shareholders	No	• Email • Newspaper • Stock Exchange • Website • Annual General Meeting • Analyst Meets • Press Conference • Social media	• Monthly • Quarterly • Annual • Need-based	• Financial Results • Business Outlook • Key Risks • Dividend
Employees	No	• Monthly and quarterly meet • Personal review and visits • Surveys • Training • Annual day • Events	• Monthly • Quarterly • Annual • Need-based	• Better prospects • Safe work environment • Skill management • Knowledge management • Fair remuneration • Employee volunteering for CSR activities
Suppliers	Yes	• Suppliers meet • Tech days • Mutual visits • Need-based meetings with leadership team • Company events	• Monthly • Annual • Need-based	• Long-term business commitments • Economic scenario with respect to commercial vehicle industry • Scheduling • Supplier development • Ease of doing business for MSME suppliers through portal
Local Communities	Yes	• Community welfare programmes • Project assessment reviews	• Need-based • Periodic	• Community safety and development • Engagement and communication
Customers (Institutional and Retail)	No	• Surveys • Company events • Initiatives like rewards for purchases	• Need-based • Periodic	• Delivery • Technical communication • Aftersales service • Quality of service
Government and Regulatory Authorities	No	• One-to-one meetings • Events and conferences	• Need-based • Periodic	• Compliance • Tax payment
Channel Partners	No	• Monthly and Quarterly meet • Personal reviews and visits • Surveys • Training • Events – dealer conference	• Monthly • Quarterly • Annual • Need-based	• Business targets, commitment, and development plan • Training and development • Customer engagement and satisfaction

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.
   - The Stakeholder Relationship Committee of Ashok Leyland is focused on building and sustaining strong relationships with stakeholders while diligently meeting its obligations to all investors.

- Ashok Leyland has established robust mechanisms to ensure full compliance with all applicable regulatory requirements. Compliance Reports demonstrating adherence to the Code of Conduct (CoC) are periodically reviewed by senior management.
- Additionally, the ESG Committee plays a strategic role in advising and steering the company's ESG agenda. Its primary responsibility is to provide oversight and direction on enterprise-wide ESG initiatives, priorities, key focus areas, and best practices.
- The ESG Committee also aligns and integrates initiatives related to Environment, Health and Safety, Corporate Social Responsibility, Sustainability, and other public policy matters, along with ESG-related activities and proposals, in coordination with other Board Committees.

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, stakeholder consultation is used to support the identification and management of environmental and social issues. Ashok Leyland carried out a Materiality Assessment through active engagement with its key stakeholder groups. By conducting direct interactions, AL collected inputs from both internal and external stakeholders to identify and prioritize sustainability topics that are most relevant and material to its business operations.

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

   We believe engagement with stakeholders is very important for projects to deliver the intended outcomes and therefore identifying & engaging with vulnerable/marginalized stake holders are done before a project is finalized. Engagement starts with the respective State Government's education department in identification of educationally backward blocks followed by a situational analysis of the region. The situational analysis involves survey at the village level, focus group discussions, community meets and one on one interactions with the Headmaster/Headmistress of schools, village panchayat leader, block development officials, influential people in the community and various other departments that are associated in the development process.

   Road To School Program: Aims to improve learning levels in numeracy and literacy among children from classes 1 to 8 studying in State Government Schools in remote rural locations through interventions in academics, sports, art, and wellness. Our key stake holders identified are the Officials from State Education department, District Collector i/c of district administration, Headmaster/Mistress, Teachers, parents of children, School Management committee, Local village representatives, other departments like health, sports, social welfare. Some of the instances of engagement with stakeholders are collaboration with State Government in aligning teaching content, with school HM's & teachers for content implementation, with parents of children to ensure children are sent to school, with School Management committee members for school development etc.

   Water Management & Conservation Program: Addresses water challenges in rural villages in Alwar Dist. and Uttarakhand Dist. through rainwater harvesting ponds, roof rainwater harvesting system at individual homes, community rainwater harvesting systems in community, recharging springs etc. The entire program is based on the challenges & problems faced by the community and the projects are done with active participation from the local community both physical participations in work, reviews as well financial contributions.

Principle 5: Businesses should respect and promote human rights

Essential Indicator

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers (B)	% (B/A)	Total (C)	No. of employees/ workers (D)	% (D/C)
Employees						
Permanent	5,807	5,101	87.84	5,278	2,086	39.52
Other than Permanent	0	0	0	0	0	0
Total Employees	**5,807**	**5,101**	**87.84**	**5,278**	**2,086**	**39.52**
Workers						
Permanent	4,084	4,084	100	4,417	4,417	100
Other than Permanent	26,207	26,207	100	25,171	25,171	100
Total Workers	**30,291**	**30,291**	**100**	**29,588**	**29,588**	**100**

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	**5,807**	**0**	**0**	**5,807**	**100**	**5,278**	**0**	**0**	**5,278**	**100**
Male	5,301	0	0	5,301	100	4,886	0	0	4,886	100
Female	506	0	0	506	100	392	0	0	392	100
Other than Permanent	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	**4,084**	**0**	**0**	**4,084**	**100**	**4,417**	0	**0**	**4,417**	**100**
Male	4,054	0	0	4,054	100	4,364	0	0	4,364	100
Female	30	0	0	30	100	53	0	0	53	100
Other than Permanent	**26,207**	**15,374**	**58.66**	**10,833**	**41.34**	**25,171**	**15,077**	**59.9**	**10,094**	**40.1**
Male	24,210	14,559	60.14	9,651	39.86	23,469	14,410	61.4	9,059	38.6
Female	1,997	815	40.81	1,182	59.19	1,702	667	39.19	1,035	60.81

3. Details of remunerations/salary/wages

a. Median remuneration/wages

	Male		Female	
	Number	Median remuneration/salary/ wages of respective category (₹)	Number	Median remuneration/salary/ wages of respective category (₹)
Board of Directors (BoD)	11	14,090,000	2*	3,925,000
Key Managerial Personnel#	3	74,454,647	0	NIL
Employees other than BoD and KMP^	5,298	2,032,577.16	506	743,237.39
Workers	4,031	1,560,914.71	53	1,132,940.30

^The median has been calculated taking into consideration the employees that have served for the full year
**Remuneration of Ms. Manisha Girotra till June 28, 2025 and Ms. Geeta Mathur from August 25, 2025*
#Key Managerial Personnel includes Managing Director & CEO

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	3.24	2.79

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)

- Ashok Leyland has instituted a robust Policy on the Prevention of Sexual Harassment (PoSH), supported by a clearly defined governance framework to address and manage grievances raised by employees.
- The entire workforce, including employees and workers, is sensitised and educated on the importance of the PoSH mechanism and the procedures governing its implementation.
- The Company is committed to enhancing the dignity, well being, and quality of life of its stakeholders by upholding the highest standards of ethical conduct, guided by honesty, fairness, integrity, transparency, and mutual respect.
- Ashok Leyland has established a Whistleblower hotline comprising a toll free number and a dedicated web portal, operating alongside an existing postal reporting mechanism. This facility is accessible to employees, vendors, and dealers for reporting concerns or violations of the Company's Code, policies, or applicable laws.
- To ensure confidentiality and protect the identity of complainants, the whistleblower service is administered by Integrity Matters, an independent third party service provider appointed by the Company.

Reporting Channel	Mode of Communication	Availability
1	Phone	India toll-free: 1800-102-6969
2	Web Site	https://ashokleyland.integritymatters.in
3	Email	ashokleyland@integritymatters.in
4	Post	Ashok Leyland Limited, c/o Integrity Matters, Unit 1211, CENTRUM IT Park, Plot No. C 3, S. G. Barve Road, Wagle Estate, Thane West – 400604, Maharashtra, India

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.
   - Ashok Leyland has implemented a comprehensive internal procedure that includes regular awareness campaigns on the prevention of sexual harassment, aimed at proactively minimising its occurrence in the workplace.
   - The Company has constituted an Internal Committee (IC) with a defined mandate to receive, investigate, and resolve complaints of sexual harassment, whether raised through direct or indirect reporting channels.
   - The Engage platform provides a secure and user-friendly interface for employees to register complaints, enhancing accessibility and timely redressal.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remark	Filed during the year	Pending resolution at the end of year	Remark
Sexual Harassment	5	0	-	7	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	5	7
Complaints on POSH as a % of female employees / workers*	0.20	0.33
Complaints on POSH upheld	5	7

**Denominator includes the headcount of both employees and workers*

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.
   - Ashok Leyland has instituted a robust and comprehensive grievance redressal mechanism to ensure the prompt and effective resolution of workplace concerns.
   - The Company has adopted a strong, gender-neutral Prevention of Sexual Harassment (PoSH) Policy, supported by a clearly defined governance framework, in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, to ensure a workplace free from harassment and discrimination.
   - The PoSH framework establishes clear protocols that uphold dignity and mutual respect, provides a structured mechanism for addressing complaints of workplace harassment, and prescribes proportionate disciplinary actions aligned to the severity of any misconduct, reinforced by a zero-tolerance preventive approach.
   - The Sexual Harassment Prevention Policy is prominently displayed on notice boards, with posters placed across all office floors to enhance visibility and awareness.

- Members of the Internal Committee (IC) have received formal training at the corporate level, and mandatory online PoSH training has been conducted for all employees. Awareness programmes are integrated into induction sessions for new joiners, supported by informational standees at key locations.
- The Company's Service Rules explicitly address sexual harassment, reinforcing its commitment to maintaining a respectful and inclusive workplace.
- Ashok Leyland's Code of Conduct defines expected standards of behaviour, emphasising honesty, integrity, confidentiality, respect, avoidance of conflicts of interest, and the obligation to report potential violations.
- An independent Ethics Helpline (https://ashokleyland.integritymatters.in) is available for reporting concerns, which are reviewed by the Ethics Committee, a sub-committee of the Audit Committee.
- The Ethics Committee is responsible for investigating whistleblower complaints, recommending appropriate actions based on investigation findings, and upholding ethical conduct, transparency, and accountability across the organisation.

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

   Yes, human rights requirements form a part of the AL's business agreements and contracts wherever relevant.

10. Assessments for the year:

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

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.
    - Ashok Leyland continuously monitors and audits its processes as part of its commitment to responsible and ethical business practices, with no risks or concerns identified during the period under review.
    - The Company provides comprehensive education and awareness programmes on international disciplinary standards and protocols to all members of the workforce.
    - Ashok Leyland ensures adherence to established processes in full compliance with applicable statutory controls and the governance framework prescribed by the organisation.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints
   - Not applicable, as Ashok Leyland did not receive any human rights–related grievances or complaints during the financial year.
   - Accordingly, no modifications to existing business processes or introduction of new processes were required.
2. Details of the scope and coverage of any Human rights due diligence conducted
   - Ashok Leyland has undertaken a comprehensive assessment of human rights compliance as an integral part of the terms and conditions governing its long term welfare related agreements.
   - This evaluation ensures alignment with the organisation's human rights commitments and responsible business practices.
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?
   - Ashok Leyland ensures that its facilities are designed and equipped to accommodate visitors with disabilities, supporting accessibility and ease of access.
   - The Company remains committed to providing an inclusive and welcoming environment for all visitors across its premises.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child Labour	75.15
Forced/Involuntary Labour	75.15
Sexual Harassment	75.15
Discrimination at workplace	75.15
Wages	75.15
Others – please specify	Not Applicable

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

   During the financial year, there were no corrections undertaken as there were no cases identified during the assessments. Hence, not applicable.

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

Essential Indicators

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

Parameter	**Unit**	**FY 2025-26**	**FY 2024-25**
For Renewable Sources			
Total Electricity Consumption (A)	'000 GJ	926.34	796.70
Total Fuel Consumption (B)	'000 GJ	0	0
Energy Consumption through other sources (C)	'000 GJ	0	0
Total energy consumed from renewable sources (A+B+C)	**'000 GJ**	**926.34**	**796.70**
For Non-Renewable Sources			
Total Electricity Consumption (D)	'000 GJ	255.70	344.69
Total Fuel Consumption (E)	'000 GJ	449.14	422.74
Energy Consumption through other sources (F)	'000 GJ	0	0
Total energy consumed from non-renewable sources (D+E+F)	**'000 GJ**	**704.84**	**767.43**
Total energy consumed (A+B+C+D+E+F)	**'000 GJ**	**1,631.18**	**1,564.13**
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	GJ/INR Crore	**37.07**	**40.36**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)◊ (Total energy consumed/Revenue from operations adjusted for PPP)	GJ/USD	**0.0000754**	**0.0000834**
Energy intensity in terms of physical output (Total energy consumed (Automotive)/No. of vehicles)	GJ/Vehicle	**4.41**	**4.65**
Energy intensity (optional) – the relevant metric may be selected by the entity			

*Above is the consolidated figure for the Automotive and Foundry operations. For purposes of like-to-like comparison with Industry, please find below the detailing of Energy Intensity for Automotive operations.

- Energy Intensity for Automotive operations = 22.74 GJ/INR Crore
- Energy Intensity – Foundry operations (Energy consumed in Foundry/Total revenue generated by Foundry) = 526.38 GJ/INR crores

◊ The conversion factor considered for adjusting revenue from operations for PPP is based on the World Bank Index (OECD) of 20.34 INR/USD for India as published in the public domain. Link to the website: PPP - OECD

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

Yes, third party verification was carried out by DNV Business Assurance India Private Limited.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

   Not Applicable

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

Parameter	Unit	FY 2025-26	FY 2024-25
Water Withdrawal by source (in kilolitres)			
(i) Surface Water	kL	1,999.00	25,229.20
(ii) Ground Water	kL	410,280.60	479,518.74
(iii) Third party Water	kL	380,860.92	371,929.02
(iv) Sea Water/ Desalinated Water	kL	0	0
(v) Others	kL	0	1,329.85
Total volume of water withdrawal (in kilolitres) ***(i+ ii+ iii+ iv+ v)***	kL	**793,140.52**	**878,006.81**
Total volume of water consumption (in kilolitres) ^	kL	**959,350.81**	**967,278.34**
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	**kL/INR Crore**	**21.80**	**24.96**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	**kL/USD**	**0.000044**	**0.000052**
Water intensity in terms of physical output (Total water consumed/No. of vehicles)	**kL/Vehicles**	**3.85**	**4.35**
Water intensity (optional) – the relevant metric may be selected by the entity			

*Above is the consolidated figure for the Automotive and Foundry operations. For purposes of like-to-like comparison with Industry, please find below the detailing of Water Intensity for Automotive operations.

- Water Intensity for Automotive operations – 19.83 kL/INR Crore
- Water Intensity – Foundry (Water consumed in Foundry/Total revenue generated by Foundry) = 89.05 kL/INR Crore

^The total water consumption is cumulation of total water withdrawal and rainwater consumption.

◊ The conversion factor considered for adjusting revenue from operations for PPP is based on the World Bank Index (OECD) of 20.34 INR/USD for India as published in the public domain. Link to the website: PPP - OECD

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

Yes, third party verification was carried out by DNV Business Assurance India Private Limited.

4. Provide the following details related to water discharged:

Parameter	Unit	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)			
(i) Surface Water	kL	0	0
- No treatment	kL	0	0
- With treatment – please specify level of treatment	kL	0	0
(ii) Ground Water	kL	0	0
- No treatment	kL	0	0
- With treatment – please specify level of treatment	kL	0	0
(iii) Third party Water	kL	0	0
- No treatment	kL	0	0
- With treatment – please specify level of treatment	kL	0	0
(iv) Sea Water/ Desalinated Water	kL	0	0
- No treatment	kL	0	0
- With treatment – please specify level of treatment	kL	0	0
(v) Others	kL	21,590.00	21,010.00
- No treatment	kL	0	0
- With treatment – please specify level of treatment (Primary Treatment)	kL	21,590.00	21,010.00
Total water discharged (in kilolitres)	kL	**21,590.00**	**21,010.00**

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

Yes, third party verification was carried out by DNV Business Assurance India Private Limited.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.
   - Yes, the organization is focused not only on treating effluents but also on reusing treated water within its operations, thereby minimizing dependence on groundwater resources.
   - AL has recycled and reused approximately 75% of treated water for process requirements and gardening. Most units are committed to achieving zero liquid discharge (ZLD). However, at the Pantnagar unit in Uttarakhand, the State Pollution Control Board has directed that effluents be connected to a common effluent treatment plant after undergoing primary treatment within the facility.
   - A typical ZLD system includes a primary treatment process to reduce Total Dissolved Solids (TDS) and remove oil and other contaminants. The treated water is then subjected to advanced filtration processes such as Reverse Osmosis (RO) and Electro Dialysis Reversal (EDR). The permeate generated from these processes is reused in operations, while the reject stream is further treated through a Seawater Reverse Osmosis system. The resulting permeate is sent back to the process tanks, and the remaining reject water is treated in the ZLD plant using a Multi-Effect Evaporator (MEE) and an Agitated Thin Film Dryer (ATFD). The recovered salt from this process is supplied to cement industries for use as an alternative raw material.
   - At the Ennore facility, Ashok Leyland goes a step further by treating not only its own sewage waste but also wastewater collected from nearby communities. The treated water is subsequently reused for process needs and gardening within the facility, supporting circular water management and community engagement.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	Tons	70.52	75.80
SOx	Tons	40.13	27.40
Particulate Matter	Tons	0.00	0.00
Persistent Organic Pollutants (POP)	Tons	0.00	0.00
Volatile Organic Compounds (VOC)	Tons	7.77	5.85
Hazardous Air Pollutants (HAP)	Tons	0.00	0.00
Other – please specify (SPM)	Tons	87.24	93.03

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

Yes, third party verification was carried out by DNV.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	32,047.71	30,986.68
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent (Market based)	50,429.47	69,608.31
Total Scope 1 and Scope 2 emission intensity per rupee of turnover* (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO2e/INR Crore (Scope 2 - Market based)	1.87	2.60
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)	**tCO2e/USD (Scope 2 - Market based)**	**0.0000038**	**0.0000054**
Total Scope 1 and Scope 2 emission intensity in terms of physical output	**tCO2e/Vehicle (Scope 2 - Market based)**	**0.28**	**0.34**
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

*Above is the consolidated figure for the Automotive and Foundry operations. For purposes of like-to-like comparison with Industry, please find below the detailing of Emission Intensity for Automotive operations.

- Emission Intensity for Automotive operations = 1.41 tCO2e/INR Crore
- Emission Intensity – Foundry (Total Emission in Foundry/Total revenue generated by Foundry) = 16.10 tCO2e/INR Crore

#Total Scope 1 emission is a cumulative of the refrigerants consumed in the business operation of Ashok Leyland accounting to 1,857.74 tCO2e.

◊ The conversion factor considered for adjusting revenue from operations for PPP is based on the World Bank Index (OECD) of 20.34 INR/USD for India as published in the public domain. Link to the website: PPP - OECD

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

Yes, third party verification was carried out by DNV Business Assurance India Private Limited.

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

The organization has voluntarily committed to achieving carbon neutrality by 2030 and Net Zero emissions status by 2048. To support these commitments, the organization has undertaken several energy efficiency and conservation initiatives, including:

- Conducting comprehensive energy audits with the support of M/s Orchid Energy
- Implementing in-house energy conservation efforts through a dedicated Cross Functional Team (CFT)
- Augmenting rooftop solar capacity by 5 MW

Additionally, multiple energy conservation measures have been implemented across operations, such as the adoption of energy-efficient compressors, utilization of waste heat recovery systems, conversion of air hoists to electric hoists, implementation of Melt Manager – Phase 2, installation of BLDC fans and heat pumps, reduction of compressed air pressure, and other efficiency-enhancing initiatives.

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

Parameter	**Unit**	**FY 2025-26**	**FY 2024-25**
Total Waste generated (in metric tonnes)			
Plastics (A)	MT	1,220.23	1,152.95
E-Waste (B)	MT	21.02	20.01
Bio-Medical Waste (C)	MT	0.31	0.87
Construction and Demolition Waste (D)	MT	0.00	302.41
Battery Waste (E)	MT	60.94	45.06
Radioactive Waste (F)	MT	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	MT	**2,608.81**	**2,299.79**
Used/Spent oil	MT	271.78	340.55
Wastes and residues - Paint sludge	MT	614.94	409.51
Discarded containers/barrels/Liners contaminated with hazardous waste/chemicals	MT	511.95	432.89
Waste/Residues containing Oil-Soaked Cotton Waste	MT	378.89	363.22
Filter, Residues	MT	9.25	6.87
Chemical sludge from wastewater treatment (ETP Sludge)	MT	446.36	451.16
Waste/Residues containing Oil - Grinding sludge	MT	167.65	158.52
Phosphate sludge	MT	137.16	95.36
Spent Solvent (from Paint Shop)	MT	6.24	3.02
Wastes/residues (sealant/PVC residues from painting process)	MT	1.35	1.45
Oil and Grease Skimming Residue	MT	6.47	12.55
Filter and Filter Material	MT	54.53	22.47
Alkali Residue	MT	1.00	1.11
Sludge and filters contaminated with oil	MT	0.00	0.00
Spent Ion Exchange Resin containing Toxic Metal	MT	1.23	1.11
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	MT	**136,057.92**	**161,542.77**
Cable & Electrical Scrap	MT	34.11	50.49
Aluminium scrap	MT	286.80	289.24
Steel dust/ Shot blast dust/ grinding dust	MT	341.77	161.42
Wood Waste	MT	1,403.23	1,547.73
Cardboard/ Wastepaper	MT	3,706.07	3,148.19
Waste sand	MT	108,682.88	120,544.75
Food waste	MT	123.14	140.07

Parameter	Unit	FY 2025-26	FY 2024-25
Steel castings, MS scrap	MT	20,596.94	25,748.93
Rubber Scrap	MT	31.96	22.13
Garden waste (jungle wood, dry leaves etc.)	MT	734.08	676.72
Scrap Tyres and Tubes	MT	115.10	9,184.80
Glass Waste	MT	1.84	1.29
Total (A+B + C + D + E + F + G + H)	**MT**	**139,969.23**	**165,363.85**
Waste intensity per rupee of turnover (Total waste consumed/Revenue from operations)	**MT/INR Crore**	**3.18**	**4.27**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste consumed/Revenue from operations adjusted for PPP)	**MT/USD**	**0.000006**	**0.000009**
Waste intensity in terms of physical output	**MT/Vehicle**	**0.14**	**0.18****
Waste intensity (optional) – the relevant metric may be selected by the entity			
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)			
Category of Waste			
(i) **Recycled**	**MT**	**131,866.53**	**154,798.48**
Plastic waste	MT	1,190.58	1,142.87
E-waste	MT	20.64	20.01
Battery waste	MT	63.34	46.05
Other Hazardous waste. Please specify if any	MT	**260.33**	**347.68**
Used/Spent oil	MT	254.09	344.66
Spent Solvent (from Paint Shop)	MT	6.24	3.02
Other Non-hazardous waste generated. Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	MT	**130,331.65**	**153,241.88**
Cable & Electrical Scrap	MT	39.90	52.84
Aluminium scrap	MT	308.18	282.10
Steel dust/Shot blast dust/grinding dust	MT	343.16	161.42
Wood Waste	MT	1,407.55	1,563.82
Cardboard/ Wastepaper	MT	3,689.73	3,140.00
Waste sand	MT	103,143.47	111,754.75
Food waste	MT	123.14	119.08
Steel castings, MS scrap	MT	20,402.61	26,118.64
Rubber Scrap	MT	28.40	23.38
Garden waste (jungle wood, dry leaves etc.)	MT	732.95	676.75
Scrap Tyres and Tubes	MT	108.82	9,348.00
Glass Waste	MT	3.76	1.11
(ii) **Re-used**	**MT**	**494.55**	**461.47**
Other Hazardous waste. Please specify if any - *Discarded containers/barrels/Liners contaminated with hazardous waste/chemicals*	MT	494.55	461.47
(iii) **Other recovery operations – Coprocessing**	**MT**	**1,821.39**	**1,517.28**
Other Hazardous waste. Please specify if any	MT	1,821.39	1,517.28
Alkali Residue	MT	1.00	1.11
Wastes and residues - Paint sludge	MT	622.73	401.72
Spent Ion Exchange Resin containing Toxic Metal	MT	1.23	1.11

Parameter	Unit	FY 2025-26	FY 2024-25
Waste/Residues containing Oil-Soaked Cotton Waste	MT	375.15	364.65
Filter, Residues	MT	9.25	6.87
Chemical sludge from wastewater treatment (ETP Sludge)	MT	443.78	451.46
Waste/Residues containing Oil - Grinding sludge	MT	167.65	158.52
Phosphate sludge	MT	134.58	95.36
Waste/residues (sealant/PVC residues from painting process)	MT	1.35	1.45
Oil and Grease Skimming Residue	MT	6.47	12.55
Filter and Filter Material	MT	58.19	22.47
Sludge and filters contaminated with oil	MT	-	0.00
Total	**MT**	**134,182.47**	**156,777.21**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of Waste			
(i) **Incineration**	**MT**	0.31	**0.87**
Bio-medical waste	MT	0.31	0.87
(ii) **Landfilling**	**MT**	0.00	323.40
Construction and Demolition Waste	MT	0.00	302.41
Other Non-hazardous waste generated. Please specify, if any – *Food Waste*	MT	0.00	20.99
(iii) **Other disposal operations**	**MT**	**0.00**	**0**
Total	**MT**	**0.31**	**324.27**

*Above is the consolidated figure for the Automotive and Foundry operations. For purposes of like-to-like comparison with Industry, please find below the detailing of Waste Intensity for Automotive operations.

- Waste Intensity for Automotive operations = 0.71 MT/INR Crore
- Waste Intensity – Foundry (Total Waste Generated in Foundry/Total revenue generated by Foundry) = 87.59 MT/INR Crore

**The waste intensity per physical output for FY 24-25 has been updated taking into account waste from Automotive plants only.

◊The conversion factor considered for adjusting revenue from operations for PPP is based on the World Bank Index (OECD) of 20.34 INR/USD for India as published in the public domain. Link to the website: PPP - OECD

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

Yes, third party verification was carried out by DNV Business Assurance India Private Limited.

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.

As global resource availability continues to tighten with the Earth Overshoot Day shifting earlier each year, the organization has put in place a sustainable framework to consistently reduce resource consumption and minimize waste generation. Key initiatives include:

- Adoption of the 5R principles—Refuse, Reduce, Reuse, Repurpose, and Recycle—across all operations
- Strict segregation of waste at the source to enable effective processing and recycling

Building on this achievement, the organization has sustained its performance in the current year as well. With the exception of biomedical waste, which accounts for less than 1% of total waste generated, all waste is either recycled through authorized recyclers or utilized by cement industries as alternative fuel or alternative raw material.

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.
1	Ennore	Automobile Manufacturing	Yes
2	Ennore – Foundry	Foundry	Yes

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

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

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

Sl. No	Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/ action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken if any
During the financial year, there were no non-compliances.				

Leadership Indicators

1 Water withdrawal, consumption, and discharge in areas of water stress (in kilolitres):

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

(i) Name of the area	Ennore, Bhandara, Sriperumbudur, Alwar, Hosur, Pantnagar
(ii) Nature of operations	Automobile Manufacturing and Foundry Operations
(iii) Water withdrawal, consumption, and discharge in the following format:	

Parameter	Unit	FY 2025-26	FY 2024-25
Water Withdrawal by source (in kilolitres)			
(vi) Surface Water	kL	1,999.00	25,229.20
(vii) Ground Water	kL	410,280.60	479,518.74
(viii) Third party Water	kL	380,860.92	371,929.02
(ix) Sea Water/ Desalinated Water	kL	0.00	0.00
(x) Others	kL	0.00	1,329.85
Total volume of water withdrawal (in kilolitres) (i+ ii+ iii+ iv+ v)	**kL**	**793,140.52**	**878,006.81**
Total volume of water consumption (in kilolitres)	**kL**	**959,350.81**	**967,278.34**
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	**kL/INR Crore**	**21.80**	**24.96**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	**kL/USD**	**0.000044**	**0.000052**
Water intensity in terms of physical output	**GJ/Vehicle**	**3.85**	**4.35**
Water intensity (optional) – the relevant metric may be selected by the entity			
Water discharge by destination and level of treatment (in kilolitres)			
(i) Surface Water	kL	0	0
- No treatment	kL	0	0
- With treatment – please specify level of treatment	kL	0	0
(ii) Ground Water	kL	0	0
- No treatment	kL	0	0
- With treatment – please specify level of treatment	kL	0	0

Parameter	Unit	FY 2025-26	FY 2024-25
(iii) Third party Water	kL	0	0
- No treatment	kL	0	0
- With treatment – please specify level of treatment	kL	0	0
(iv) Sea Water/ Desalinated Water	kL	0	0
- No treatment	kL	0	0
- With treatment – please specify level of treatment	kL	0	0
(v) Others	kL	21,590.00	21,010.00
- No treatment	kL	0	0
- With treatment – please specify level of treatment – (Primary Treatment)	kL	21,590.00	21,010.00
Total water discharged (in kilolitres)	**kL**	**21,590.00**	**21,010.00**

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

Yes, third party verification was carried out by DNV Business Assurance India Private Limited.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	161,436.97	142,306.72
Total Scope 3 emission intensity per rupee of turnover	**tCO2e/INR Crore**	**3.67**	**3.97**
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			

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.

There is no significant impact, as the organization's operations have not disturbed any biodiversity-sensitive areas. In addition, the organization promotes responsible water management by maximizing the use of rainwater and progressively reducing its reliance on groundwater extraction.

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 (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Energy Saving Initiative	The targeted energy conservation initiatives driven by cross-functional teams (CFTs) have resulted in the avoidance of 56,331 GJ of fuel and electricity consumption across operational locations. Key measures include the deployment of energy-efficient compressors, implementation of waste heat recovery systems, adoption of melt manager systems in foundries, installation of energy-efficient chiller compressors, integration of VFD drives for selected motors, and replacement of conventional motors with high-efficiency IE3/IE4 motors.	56,331 GJ
2	Emission Reduction Initiative	In line with its commitment to using 100% renewable energy, the Company has achieved renewable energy penetration of 91% across its Tamil Nadu manufacturing plants and 77% on a pan India basis. This transition has contributed to a reduction in overall cost of production while delivering significant cuts in greenhouse gas emissions. The Company's Green Energy initiatives resulted in operating cost savings of INR 48.58 crores and enabled the avoidance of 173,316 tCO_2e emissions.	173,316 tCO_2e

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link
   - Ashok Leyland recognizes the vital role of a robust Business Continuity Plan (BCP) in ensuring uninterrupted operations, particularly during exigencies such as pandemics. Business continuity is given high priority, considering both operational resilience and the health, safety, and well-being of employees.
   - A dedicated cross-functional team of executives is tasked with developing and maintaining the BCP. This plan clearly defines critical action steps, roles and responsibilities, activation triggers, and response timelines, ensuring preparedness to address any potential disruption. AL's emergency preparedness framework aims to minimize the impact of unforeseen events such as accidents, fires, sabotage, chemical spills, natural disasters, and medical emergencies.
   - AL has established comprehensive Emergency Preparedness and Response Plans across its manufacturing units, corporate offices, and technical centers. These plans address location-specific risks and emergency scenarios. Regular mock drills are conducted to reinforce awareness, test readiness, and strengthen response capabilities.
   - The emergency strategy outlines systematic actions to be taken during crises, encompassing preventive measures, preparedness for adverse events, mitigation approaches, and effective control mechanisms. These measures are designed to safeguard human life and minimize damage to property and assets.
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.

   During the financial year, no significant adverse environmental impacts arising from the value chain were identified. Accordingly, no specific mitigation or adaptation measures were required or undertaken.
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

   75.15%

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

Essential Indicator

1.	a. Number of affiliations with trade and industry chambers/ associations	
	10 - please see the list 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.	
Sl. No	**Name of the trade and industry chambers/associations**	**Reach of trade and industry chambers/ associations (State/National)**
1	Federation of Indian Chambers of Commerce and Industry (FICCI)	National and International
2	Confederation of Indian Industry (CII)	National and International
3	The Associated Chambers of Commerce & Industry of India (ASSOCHAM)	National and International
4	Society of Indian Automobile Manufacturers (SIAM)	National and International
5	Automobile Components Manufacturer Association (ACMA)	National and International
6	Federation of Automobile Dealers Association (FADA)	National
7	Society of Indian Defence Manufacturers (SIDM)	National
8	PHD Chamber of Commerce and Industry (PHDCCI)	National and International
9	European Automobile Manufacturers' Association (ACEA) French	International
10	Society for Manufacturers of Electric Vehicles (SMEV)	National

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

Name of authority	Brief of the case	Corrective action taken
NA		

Leadership Indicators

1. Details of public policy positions advocated by the entity

Sl. No	Public policy advocated	Method resorted by 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	Naya SAFAR is an initiative of MoRTH wherein it proposes for the scrappage of old Commercial Vehicles	Meetings with MoRTH officials	Yes	Quarterly	Not Available
2	Review of Auto PLI for the inclusion of single segment OEMs	Representation to the Ministry of Heavy Industry for inter-ministerial review	No	Quarterly	Not Available
3	Leadership representation in Industry forums to actively advocate on a variety of industry-specific topics (such as EPR - End of Life Vehicle, Registered Vehicle Scrappage Facility, CAFÉ norms etc) under the umbrella of SIAM and similar industry representative bodies..	Physical/hybrid meetings by leaders (e.g., MD & CEO is the Vice President of SIAM)	Yes	Quarterly	Not Available
4	Sub-group or Individual OEM representation. E.g. State EV Policies / PM e-drive localization etc.	Physical representation/ Hybrid meetings	Yes	Quarterly	Delhi EV Policy

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicator

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

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web-Link
No Social Impact Assessments (SIAs) were conducted during the financial year, as none were required under the applicable laws and provisions related to Corporate Social Responsibility (CSR).					

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	Amount paid to PAFs in the FY (In INR)
Not Applicable. There were no rehabilitation and resettlement undertaken by Ashok Leyland in any of its operational location.						

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

   Ashok Leyland actively integrates feedback from a wide range of community stakeholders into the design and execution of its CSR initiatives, with a strong focus on addressing the needs of disadvantaged, vulnerable, and marginalized groups. This approach is supported through multiple engagement mechanisms:

   - **Community Need Assessment:** Engagement begins with identifying local priorities and challenges through consultations with Panchayat leaders, ward members, community forums, individual and group interactions, and participation in Gram Sabha meetings.
   - **On-ground Presence:** Dedicated resource persons and community development executives are stationed across regions to maintain close engagement with schools and communities, enabling continuous dialogue and easy access for feedback.

- **Local Hiring for Stronger Engagement:** Local community members are engaged as part of CSR initiatives, acting as facilitators who strengthen communication with stakeholders and ensure timely escalation of concerns to the leadership team.
- **Participatory Approach:** A participatory engagement model enables real-time understanding of community needs, minimizes reliance on formal grievance redressal mechanisms, and ensures CSR interventions are responsive, inclusive, and context-specific.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	Business spends: ₹ 29,796 crores Total Business spends with MSME vendors: ₹ 1,727 crores • MSME vendors with MSME certification (production vendors): 307 with a business spend with % Input material (parts) at 5.80%	Business spends: ₹ 25,483 crores Total Business spends with MSME vendors: ₹ 1,235.21 crores • MSME vendors with MSME certification (production vendors): 51 with a business spend of ₹ 72.20 crores with % Input material (parts) at 0.30%
Directly from within India	98.51%	97.73%

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

Location	FY 2025-26	FY 2024-25
Rural	14.49%	14.34%
Semi-urban	14.00%	13.31%
Urban	21.83%	23.49%
Metropolitan	49.68%	48.86%

(Place to be categorized as per RBI Classification System – Rural, Semi-urban, Urban, and Metropolitan)

**The job creation parameter considers the total wages paid to all the permanent employees and permanent workers employed (irrespective of duration of employment) at the plant sites, corporate offices, and sales offices during the respective financial year. These plant sites, corporate offices and sales offices are then categorized as per the RBI classification system.*

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
No negative impacts identified	

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

Sl. No	State	Aspirational District	Amount Spent (In ₹)
1	Jammu & Kashmir	Baramulla & Kupwara	4,198,508.00
2	Jharkhand	Ranchi	36,601,049
3	Tamil Nadu	Virudhu Nagar	8,980,428

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

   Yes

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

   MSME's

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

   5.80

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
1.	Nil			

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

Name of Authority	Brief of the Case	Corrective actions taken
There were no corrective actions taken/underway on any IPR related disputes		

6. Details of beneficiaries of CSR Project

Sl. No	CSR Project	No. of persons benefitted from CSR Project	% of beneficiaries from vulnerable and marginalized groups
1	**Road To School** - RTS focuses on foundational literacy and numeracy for students in Grades 1–8 in state govt schools, enriched with co-scholastic interventions in wellness, art, and sports. Local youth facilitators ensure contextual delivery and community engagement.	116,997	100%
2	**Road To Livelihood** - RTL equips students of class 9 to 12 in state Govt schools with digital literacy, career awareness, communication skills, and mental well-being tools—ensuring smoother transitions to higher education and work.	54,239	100%
3	**Water shed Management** in Alwar District - (Sustainable Water Management project)	1,859	80%
4	Spring shed management program in Nainital District (Spring shed development and management in Gaula River)	45,152	70%
5	Program to support children with Type 1 Diabetes Type 1 Diabetes is a lifelong condition commonly affecting children, requiring continuous monitoring and specialized medical care. The program offers free, comprehensive care for underprivileged children.	954	100%
6	**Mobile Medical Clinics** To ensure last mile access to primary healthcare, Ashok Leyland Foundation operates 12 Mobile Medical Units across 10 states, reaching communities where medical facilities are scarce or inaccessible. Our Mobile Medical Units provide: Early screening for vision issues, diabetes, tuberculosis, and hypertension; Awareness and prevention of communicable diseases; Telemedicine-enabled consultations in 2 advanced units, connecting patients to remote specialists.	270,320 beneficiaries from 3,118 camps	Marginalized community -88% Vulnerable community -25%
7	**Road To School** - Social Development Initiatives in villages under SDG 3, 4, 5,6,8 and 13 Community Development under the Road to School program addresses the socio-economic barriers that prevent education continuity. By activating parents, school committees, and local governance structures, RTS–Social Development enables school improvement plans, hygiene awareness, welfare linkages, and family-level livelihood access.	626,069	100%

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

Essential Indicator

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

   Ashok Leyland has established a robust customer management system aligned with industry best practices, which is reviewed periodically to ensure effectiveness. Senior management closely evaluates the outcomes of reported cases, while customers have round-the-clock access to the system through multiple channels, including email, social media, toll-free helplines, and the company website. All complaints are actively tracked until resolution, with customers encouraged to share feedback upon closure. Data protection and privacy are safeguarded through regular external audits.

Customers may reach Ashok Leyland through the following channels:

- **Email:** reachus@ashokleyland.com
- **Shareholder queries:** secretarial@ashokleyland.com
- **M&HCV:** 1800-266-3340 (24/7)
- **LCV:** 1800-1022-666 (6:00 am to 10:00 pm)
- **Power Solutions:** 1800-419-19216 (6:00 am to 10:00 pm)
- **Twitter:** @ALIndiaOfficial

In addition, **AL Care by Ashok Leyland** is a comprehensive digital platform designed to enhance customer experience by providing end-to-end vehicle and service support. Key features include:

- Service alerts and service history
- Warranty details
- Real-time vehicle tracking
- Digital document management
- Online spare parts purchasing
- Fleet management through iAlert
- Live tracking of mobile service vans
- Uptime Solution Centre for remote diagnostics and ECU updates

Together, these systems ensure seamless, transparent, and responsive customer engagement across Ashok Leyland's value chain.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100
Safe and responsible usage	100
Recycling and/or safe disposal	100

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	6,755	92	-	1,145	31	-

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

	Number	Reasons for recall
Voluntary recalls	0	-
Forced recalls	0	-

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

   Ashok Leyland has established a comprehensive framework of information security policies and procedures and is certified to **ISO 27001:2022 – Information Security Management System (ISMS).** This certification demonstrates the organization's commitment to effectively managing information security risks and safeguarding the confidentiality, integrity, and availability of information assets. The Information Security Policy defines the guiding principles and governance structure for information protection across the organization and is publicly available at: Information Security Policy

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.

   There were no penalties, regulatory actions, or reported incidents related to cybersecurity or customer data privacy during the reporting period.

7. Provide the following information relating to data breaches

a. Number of instances of data breaches	0
b. Percentage of data breaches involving personally identifiable information of customers	0
c. Impact, if any, of the data breaches	Not Applicable, as there were no incidents of data breaches during the reporting period.

Leadership Indicators

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

   Comprehensive information on all products and services offered by Ashok Leyland is available on the company's official website: www.ashokleyland.com

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

   Ashok Leyland provides an **Operator Manual with every product** offered to customers, ensuring clear guidance on vehicle operation, maintenance, and safety.

   - **Training Centres:** Dedicated training centres conduct comprehensive programs for regional teams, channel partner personnel, and local mechanics, covering all Ashok Leyland products and services. A structured and customized training curriculum has been developed specifically for sales and service staff to enhance product knowledge and service excellence.
   - **Driver Training Institutes:** Ashok Leyland also operates Driver Training Institutes aimed at developing skilled and responsible drivers. These institutes focus on safe driving practices, fuel efficient driving techniques, traffic discipline, and road safety awareness. Training is conducted in accordance with the Motor Vehicles Act and Rules and includes:
     - o Mandatory testing and evaluation prior to certification
     - o Adherence to ISO standards throughout the training process

   These initiatives collectively strengthen customer support, promote road safety, and enhance the overall ownership and operating experience.

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

   - **Toll-Free Support:** Customers can call **1800 266 3340** for 24×7 assistance to keep their vehicles operational at all times.
   - **AL Quick Response Service:** Under this service, an Ashok Leyland technician is committed to reaching the breakdown location within **4 hours.**
   - **AL Restoration:** This service aims to ensure the vehicle is restored and back on the road within **48 hours.**

   *The toll-free number and services are exclusively available for **ELITE customers.**

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)

   Ashok Leyland provides comprehensive service manuals for its range of vehicles, including trucks, buses, and light commercial vehicles. These manuals contain detailed guidance on maintenance, repair, and troubleshooting to support effective vehicle upkeep. For its Medium and Heavy Commercial Vehicle (M&HCV) range, product labelling is carefully structured to display critical information such as the brand and model name, Vehicle Identification Number (VIN), engine specifications, rear axle ratio, weight details, and homologation certification. This ensures customers have clear access to essential vehicle information.

   In addition, Ashok Leyland places strong emphasis on capturing and acting upon customer feedback. The company regularly conducts structured surveys to assess Customer Satisfaction with aftermarket support, Sales Satisfaction related to channel partners and sales processes, and overall Product Satisfaction. Insights from these surveys are used to identify improvement opportunities and to continuously enhance customer experience and product quality.