www.eichermotors.com

July 25, 2026

Online intimation/submission

The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400 001
Security Code: 505200

The Secretary
National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor, Plot No.C/1,
G Block, Bandra Kurla Complex, Bandra (E)
Mumbai-400 051
Symbol: EICHERMOT

Subject: Business Responsibility and Sustainability Report for the financial year 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find attached Business Responsibility and Sustainability Report for the financial year 2025-26, which also forms part of the Integrated Annual Report for the financial year 2025-26.

This is for your information and records.

Thanking you,
For **Eicher Motors Limited**

Atul Sharma

Digitally signed by Atul Sharma
DN: c=IN, o=Personal, postalCode=110085, l=North West Delhi, st=Delhi, street=H. No. 183, G.F Sector - 24, Rohini, Raja Pur Kalan, Narela Delhi India- 110085-, title=1723, 2.5.4.20=6e9e93a7616b7e8a55e82fd19b9c63d7a0deac80dcd5347980f59c0d067cf795, serialNumber=b00e7eae3b02e722e86e89c34945e1e7787137a3a7f91d4757f014ff8e97b0a4, email=atulsharma@royalenfield.com, cn=Atul Sharma
Date: 2026.07.25 13:42:23 +05'30'

Atul Sharma
Company Secretary

Encl.: as above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

Sr. No.	Particulars	Details
1.	**Corporate Identity Number (CIN) of the Listed Entity**	L34102DL1982PLC129877
2.	**Name of the Listed Entity**	EICHER MOTORS LIMITED
3.	**Year of incorporation**	October 14, 1982
4.	**Registered office address**	Office Number 1111, 11th Floor, Ashoka Estate, Plot no. 24, Barakhamba Road, New Delhi - 110001, India
5.	**Corporate address**	#96, Sector 32, Gurugram - 122 001, Haryana, India
6.	**Email**	**investors@eichermotors.com**
7.	**Telephone**	011-41095173
8.	**Website**	**https://www.eicher.in/**
9.	**Financial year for which reporting is being done**	April 1, 2025 - March 31, 2026
10.	**Name of the Stock Exchange(s) where shares are listed**	BSE Limited and National Stock Exchange of India Limited
11.	**Paid-up capital**	₹ 27.43 Crores
12.	**Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report**	Atul Sharma (Company Secretary) **investors@eichermotors.com** 0124-4445070
13.	**Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	Standalone basis
14.	**Name of assurance provider**	DNV Business Assurance India Pvt. Ltd
15.	**Type of assurance obtained**	Reasonable assurance on BRSR Core

II. PRODUCTS/SERVICES

16. Details of Business Activities (accounting for 90% of the turnover):

Sr. no.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1.	Automobile Company	The Company is engaged in the manufacturing and sales of motorcycles, accessories, and associated products. The Company oversees a wide range of activities across the automotive industry. Additionally, the Company also sells related components, accessories and apparels, contributing to its comprehensive presence in the automotive sector.	100%

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

Sr. no.	Product/Service	NIC Code	% of Total Turnover Contributed
1.	Manufacture of motorcycles	3091	85.5%

III. OPERATIONS

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Plants	Number of Offices	Total
National	4	1#	5
International*	7	7	14

*** Note:**

1) **Manufacturing Facilities (Plants) :** The Company operates six Completely Knocked Down (CKD) assembly facilities in association with local partners across Argentina, Colombia, Brazil - 2, Bangladesh, and Nepal, supporting the assembly and one fully owned facility at Thailand for distribution of motorcycles in local markets

2) **Offices:** The Company's international operations are supported by subsidiaries in North America, Brazil, Thailand, the United Kingdom, Canada, and the Netherlands, along with a branch office in Germany and a technology centre in Bruntingthorpe, United Kingdom

3) **Retail Network:** The Company maintains a global retail presence through 356 exclusive stores and more than 869 multi-brand outlets (MBOs) across countries outside India

 # Headquarters - Chennai, covered for the purpose of core parameters assurance. In addition to the headquarters at Chennai, the Company has two offices - a corporate office in Gurugram, and a registered office in New Delhi which are not covered for the purpose of core parameters assurance.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	Pan-India (28 States)
International (No. of Countries)	80+ Countries

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

12.3%

c. A brief on types of customers

Eicher Motors Limited (EML) serves a diverse and evolving customer base, comprising individual riders, commercial enterprises, and government agencies. Through its flagship brand, Royal Enfield, the Company continues to maintain a strong position in the premium motorcycle segment. Supported by a versatile product portfolio and a steadfast focus on quality, the Company attracts a broad spectrum of customers with varied preferences, aspirations, and mobility requirements.

Key Customer Segments

Motorcycling Enthusiasts

These customers are drawn to Royal Enfield's distinctive design language, heritage-inspired styling, and character of its motorcycles. They value the brand's legacy, authenticity, and riding experience alongside performance and craftsmanship.

Adventure Seekers

Royal Enfield's adventure touring and off-road motorcycles cater to riders seeking exploration and long-distance travel. Equipped with robust chassis, capable suspension systems, and terrain-ready features, these motorcycles support diverse riding conditions and expedition-style journeys.

Daily Commuters

Designed to offer comfort, reliability, and ease of handling, Royal Enfield motorcycles provide a practical mobility solution for everyday use. Their manoeuvrability, rider comfort, and dependable performance make them well-suited for urban and inter-city commuting.

Retro and Classic Motorcycle Enthusiasts

Royal Enfield continues to appeal to customers who appreciate classic styling, timeless design, and heritage-inspired motorcycling. Its portfolio combines traditional aesthetics with contemporary engineering, catering to riders seeking a distinctive retro motorcycling experience.

Global Motorcycling Community
The brand enjoys a growing presence across international markets, including the United Kingdom, the United States, Brazil, and Australia. These customers are attracted to Royal Enfield's heritage, product quality, and reputation for delivering an engaging and unique riding experience.

20. Details as at the end of Financial Year:

a. Employees and Workers (including differently-abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1.	Permanent (D)	3,321	2,999	90%	322	10%
2.	Other than Permanent (E)	185	147	79%	38	21%
3.	Total employees (D + E)	3,506	3,146	90%	360	10%
	Workers					
4.	Permanent (F)	1,981	1,906	96%	75	4%
5.	Other than Permanent (G)	17,968	13,578	76%	4,390	24%
6.	Total workers (F + G)	19,949	15,484	78%	4,465	22%

b. Differently-abled Employees and Workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Differently-abled Employees					
1.	Permanent (D)	1	1	100%	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D + E)	1	1	100%	-	-
	Differently-abled Workers					
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total differently abled workers (F + G)	-	-	-	-	-

21. Participation/ Inclusion/ Representation of Women:

	Total (A)	No. and % of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.5%
Key Management Personnel	3	1	33.3%

22. Turnover rate for permanent employees and workers:

	Turnover rate of FY 2025-26			Turnover rate of FY 2024-25			Turnover rate of FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	**9.1%**	**20.4%**	**10.2%**	10.1%	11.8%	10.3%	11.4%	17.0%	11.8%
Permanent Workers	**0.1%**	**0.0%**	**0.1%**	0.8%	4.0%	0.9%	0.2%	0.0%	0.2%

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

23. Names of Holding/ Subsidiary/ Associate Companies/ Joint Ventures:

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture (B)	% of shares held by listed entity (C)	Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (D)
1	Royal Enfield North America Ltd (RENA)	Subsidiary company	100%	No
2	Royal Enfield (Thailand) Ltd	Subsidiary company	100%	No
3	Royal Enfield Brasil Comercio de Motocicletas Ltd	Subsidiary company	100%	No

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture (B)	% of shares held by listed entity (C)	Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (D)
4	Royal Enfield Europe B.V	Subsidiary company	100%	No
5	Royal Enfield UK Ltd	Subsidiary company	100%	No
6	VE Commercial Vehicles Ltd (VECV)	Subsidiary company	54.40%	No
7	Eicher Polaris Private Limited	Joint venture company	50%	No
8	Eicher Group Foundation	Subsidiary company	50%	Yes
9	Royal Enfield Canada Ltd	Subsidiary company of RENA	100% subsidiary of RENA	No
10	VECV Lanka (Private) Ltd	Subsidiary of VECV	100% subsidiary of VECV	No
11	VECV South Africa (PTY) Ltd	Subsidiary of VECV	100% subsidiary of VECV	No
12	VE Electro-Mobility Limited	Subsidiary of VECV	100% subsidiary of VECV	No
13	VE Connected Solutions Private Limited	Subsidiary of VECV	51% Subsidiary of VECV	No
14	PT VECV Automotive Indonesia	Subsidiary of VECV	99.99% Subsidiary of VECV	No

** The reporting boundary for this BRSR is on a standalone basis and covers the Company's own operations only. While most of the CSR initiatives are implemented through Eicher Group Foundation, the Foundation has not been considered part of the reporting boundary for BRSR disclosures, except to the extent of activities undertaken on behalf of the Company under its CSR programmes.*

***In order to comply with the statutory requirement of minimum number of shareholders, (a) 2 shares in Royal Enfield (Thailand) Limited are held by two employees (1 share each) as nominees of the Company.; and (b) 1 share in Royal Enfield Brasil Comércio de Motocicletas Ltda is held by Eicher Goodearth Private Limited as nominee of the Company.*

V. CSR DETAILS

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

(ii) Turnover (in ₹ Crores): 22,700

(iii) Net worth (in ₹ Crores): 21,808

VI. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes / No) (If yes, then provide weblink for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (other than individual shareholders)	Yes, the complaints can be submitted at **Investors@eichermotors.com** which are reviewed and resolved by the Company.	**-**	**-**	**NA**	-	-	NA
Individual or Small Shareholders	Yes, the complaints can be submitted at **Investors@eichermotors.com** which are reviewed and resolved by the Company.	**211**	**2**	**The pending two complaints were resolved in April 2026**	219	-	

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes / No) (If yes, then provide weblink for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	YES **https://www.royalenfield.com/in/en/support/contact-us/**	**97,903**	**8**	**These will be resolved in FY 2026-27**	1,21,261	7	Complaints pending resolutions at the end of the year were resolved/ attended in FY 2025-26
Employees and workers	YES	**3**	**-**	**NA**	4	-	NA
Communities	Yes, the Company has a whistle-blower policy which allows anyone to raise grievance and a plant-wise grievance redressal mechanism, allowing community members to register concerns.	-	-	**NA**	-	-	NA
Value Chain Partners	YES **https://eicher.in/content/dam/eicher-motors/investor/corporate-governance/codes-and-policies/EML%20Supplier%20Code%20of%20Conduct.pdf** and **https://www.eicher.in/content/dam/eicher-motors/investor/corporate-governance/codes-and-policies/EML_Whistle_Blower_Policy_14.05.2025.pdf**	-	-	**NA**	-	-	NA
Others— please specify	NA						

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

S. No.	Material Issue Identified	Indicate whether risk or opportunity (R / O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	**Product Footprint**	Opportunity	Product Footprint is a material opportunity as environmental performance increasingly influences product design, customer preference, market access, and regulatory compliance. Managing lifecycle impacts through resource-efficient design, improved fuel efficiency, circularity initiatives, and cleaner mobility solutions supports innovation, enhances brand value, and strengthens long-term competitiveness.	NA	Positive

S. No.	Material Issue Identified	Indicate whether risk or opportunity (R / O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	**Energy and GHG Emissions**	Risk	Identified as a risk for the Company, as rapid technological advancements and evolving customer expectations may impact the relevance of existing products and processes. Failure to adapt to changing market requirements could affect competitiveness and long-term business performance.	The Company mitigates this risk by enhancing energy efficiency, increasing the adoption of renewable energy, and integrating low-carbon technologies across its operations. Structured energy management practices, continuous process improvements, and investments in cleaner energy solutions support emissions reduction and strengthen operational resilience.	Negative
3	**Human Rights**	Risk	Any lapse in adherence to human rights principles may pose a significant risk to the Company's reputation, employee relations, workforce stability and overall stakeholder trust. Considering the labour-intensive nature of operations and the involvement of employees, workers, contractors, and value chain partners, ensuring dignity, fairness, equal treatment and respect for fundamental human rights remains a key material priority for the Company.	EML upholds human rights through policies covering fair remuneration, freedom of association, and prohibition of child and forced labour. The Company proactively monitors complaints, supports collective bargaining, and maintains a clean record with no reported human rights policy violations.	Negative
4	**Corporate Governance**	Opportunity	Strong corporate governance presents an opportunity to enhance stakeholder confidence, strengthen market reputation, and support long-term value creation. Robust governance practices promote transparency, accountability, ethical conduct, and responsible decision-making across the organisation. They also help improve oversight, mitigate fraud-related risks, strengthen internal controls, and embed a culture of compliance and integrity.	NA	Positive
5	**Business Ethics**	Risk	Any violation of business ethics, including corruption, fraud or anti-competitive practices, may lead to reputational harm, regulatory action, and financial penalties. Ethical conduct is therefore critical to maintaining trust and sustaining responsible business growth.	EML promotes business integrity through a comprehensive Code of Conduct applicable to employees and the extended supply chain. Transparent systems, controls, and a vigil mechanism support continuous monitoring, prevention, and resolution of unethical conduct.	Negative
6	**Resource Efficiency and Circularity**	Opportunity	Resource efficiency and circularity provide an opportunity to optimise material, water, and waste management across manufacturing operations. By maximising reuse, recycling, and recovery, EML can reduce waste, improve cost efficiency, and lower environmental impact. The Company promotes circular economy practices through treatment facilities, co-processing, EPR-aligned plastic waste management, water positivity initiatives, and ELV-focussed design to improve recoverability and recyclability.	NA	Positive

S. No.	Material Issue Identified	Indicate whether risk or opportunity (R / O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	**Sustainable Value Creation**	Risk	An unsustainable value chain may expose the Company to production disruptions, compliance challenges, financial losses, and profitability pressures. Supply chain resilience is therefore critical to ensure business continuity, responsible sourcing, and long-term value creation.	The Company manages supply-related risks through alternative vendors, effective inventory management, cost-reduction initiatives, value engineering, and strategic pricing actions. The Company has also embedded ESG principles in procurement, promoted local sourcing, and assessment of suppliers on ESG performance.	Negative
8	**Diversity, Inclusion and Equity**	Opportunity	Diversity, Inclusion and Equity provide an opportunity to build a more balanced, progressive, and innovation-led workplace. By encouraging equal opportunity, inclusive practices, and diverse perspectives, the Company can strengthen employee engagement, support talent growth, and foster a culture that enables better decision-making and long-term organisational development.	NA	Positive
9	**Employee Well-being**	Opportunity	Employee well-being provides an opportunity to strengthen the Company's position as a preferred employer by fostering a safe, supportive, and engaging work environment. Focus on well-being can enhance productivity, improve employee retention, reduce recruitment costs, and help build a future-ready workforce aligned with the Company's long-term growth aspirations.	NA	Positive
10	**Water Management**	Risk	High water consumption in production processes may lead to increased water scarcity concerns, environmental impact from wastewater discharge, and potential regulatory non-compliance. Responsible water management is therefore critical for operational continuity and environmental stewardship.	The Company has implemented Effluent Treatment Plant and Sewage Treatment Plant across all units to ensure zero wastewater discharge and optimise freshwater use, with treated water reused for landscaping and toilet flushing. The Company has also installed rainwater harvesting ponds across sites for operational use and groundwater recharge, helping it become water positive over the past years.	Negative
11	**Economic Performance**	Opportunity	Economic performance offers the Company an opportunity to strengthen long-term value creation by integrating the 3P framework of People, Planet, and Profit into its business model. This approach can support entry into new markets, enhance competitiveness, improve stakeholder confidence, and enable sustainable, responsible, and profitable growth.	NA	Positive

S. No.	Material Issue Identified	Indicate whether risk or opportunity (R / O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	**Community Engagement & Road Safety**	Opportunity	Community engagement and road safety offer the Company an opportunity to contribute meaningfully to community development while reinforcing its role as a responsible organisation. Initiatives aimed at reducing road traffic injuries and fatalities can strengthen public trust, enhance social impact, and support safer, more resilient communities.	NA	Positive
13	**Waste Management**	Risk	Improper waste disposal may lead to environmental harm, regulatory penalties, higher operational costs, and reputational impact. Effective waste management is essential to ensure compliance, reduce environmental footprint, and support circular operations.	The Company follows a structured waste management system aligned with Reduce, Reuse, and Recycle principles, covering segregation, recycling, and safe disposal of hazardous and non-hazardous waste. Its facilities operate as zero liquid discharge units with STP/ ETP-treated wastewater reused for irrigation and process top-ups. The Company uses sustainable practices such as co-processing in cement kilns, vermicomposting, and biogas, and has achieved zero waste to landfill status. the Company has also reduced paper and plastic consumption and commenced use of Compressed Biogas at the Vallam Vadagal plant.	Negative
14	**Opportunities in Clean Tech**	Opportunity	Clean technology provides an opportunity for the Company to adopt innovative solutions that reduce pollution, improve resource efficiency, and support climate action. By integrating cleaner technologies across operations and products, the Company can strengthen environmental performance, enhance competitiveness, and contribute to a low-carbon future.	NA	Positive
15	**Talent Attraction and Retention**	Opportunity	Talent attraction and retention provide an opportunity for the Company to build a positive, future-ready, and growth-oriented workplace. By fostering continuous learning, career development, and employee engagement, the Company can enhance productivity, reduce attrition, and ensure seamless business operations.	NA	Positive
16	**Regulatory Compliance**	Risk	Non-compliance with applicable regulatory requirements may expose the Company to fines, penalties, operational disruptions, and reputational impact. Strong compliance practices are therefore essential to maintain stakeholder confidence and ensure responsible business conduct.	The Company has implemented policies, procedures, and governance practices to ensure compliance with applicable laws and regulations in letter and spirit. The Company also maintains processes to monitor emerging national and global regulatory requirements and strengthen preparedness for future compliance obligations.	Negative

The entity is currently conducting a comprehensive double materiality assessment to thoroughly review and reassess its material sustainable business conduct topics. Consequently, the results disclosed herein reflect our current framework and may be updated or revised upon the completion of this study, with the finalised outcomes published in due course.

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 National Guidelines for Responsible Business Conduct Principles and Core Elements.

P1– Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable

P2– Businesses should provide goods and services in a manner that is sustainable and safe

P3– Businesses should respect and promote the well-being of all employees, including those in their value chains

P4– Businesses should respect the interests of and be responsive to all their stakeholders

P5– Businesses should respect and promote human rights

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

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

P8– Businesses should promote inclusive growth and equitable development

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

Disclosure Question			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 the core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b.	Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c.	Web link of the policies, if available	**https://eicher.in/investors-overview/corporate-governance/codes-and-policies**								

Policies	P1	P2	P3	P4	P5	P6	P7	P8	P9
EML Ethical Marketing Policy	✓	✓		✓			✓		✓
Eicher Whistle-Blower Policy	✓		✓	✓	✓				
EML Human Rights Policy	✓		✓	✓	✓			✓	
EML Code of Conduct	✓	✓	✓	✓	✓	✓	✓	✓	✓
EML Global Tax Policy	✓			✓			✓		
EML Board Diversity Policy	✓		✓						
EML Supplier Code of Conduct	✓	✓	✓	✓	✓	✓		✓	✓
EML Information Security Policy	✓			✓					✓
Policy for Prevention, Prohibition, and Redressal of Sexual Harassment at the Workplace	✓		✓		✓				
Remuneration/Compensation Policy	✓		✓						
Eicher's UK Tax Strategy Statement	✓			✓			✓		
Dividend Distribution Policy	✓			✓					
Policy for Determining Materiality of Events and Information	✓			✓					
Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information	✓			✓					
Eicher Code of Conduct – Directors & Senior Management	✓			✓			✓		
EML Corporate Social Responsibility Policy	✓			✓				✓	
Policy on Materiality of and Dealing with Related Party Transactions	✓			✓					
Policy for Determining Material Subsidiaries	✓			✓					
EML Integrated Management System Policy — Safety, Health, Environment, Quality & Energy	✓	✓	✓			✓			✓
Slavery and Human Trafficking Statement pursuant to Section 54(1) of the Modern Slavery Act, 2015, of the United Kingdom	✓		✓	✓	✓			✓	

Policies	P1	P2	P3	P4	P5	P6	P7	P8	P9
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)	Yes, the Company's relevant policies covering the above 9 NGRBC principles including Whistler Blower, Human Rights, Safety Health & Environment, Supplier code of conducts, Prevention of Sexual Harassment extends to the Value chain partners as well.								
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	The Company complies with all applicable laws, regulations and standards relevant to the above principles and maintains the following internationally recognised management system certifications: • ISO 9001:2015 – Quality Management System • ISO 14001:2015 – Environmental Management System • ISO 45001:2018 – Occupational Health and Safety Management System • ISO 50001:2018 – Energy Management System								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any	EML has established robust internal goals and targets across all BRSR principles, with key sustainability milestones highlighted below. In adherence to **P6,** EML has outlined the following core commitments: **Environmental** • **Climate:** Achieve 100% renewable electricity by 2030 • **Water Stewardship:** Water Positive in water-stressed basins • **Circularity & Sustainable Design :** Eliminate unnecessary materials, design products for reuse, repair, and recycling, and source greater than 50% of materials from secondary or regenerative sources. • **Biodiversity & Ecosystems (Nature-Positive) :** Achieve a nature-positive impact by 2030 following Taskforce on Nature-related Financial Disclosures guidlines (TNFD) to measure, avoid, reduce, and restore impacts on ecosystems, supported by full Task Force on Climate-Related Financial Disclosures (TCFD) / Taskforce on Nature-related Financial Disclosures guidelines (TNFD) - aligned environmental disclosures. • **Value Chain:** A full supply chain decarbonisation plan **Social** **P3**: Improve overall diversity ratios to achieve a target of greater than 30% **P5**: Implement a robust Human Rights Due Diligence (HRDD) framework across operations and the value chain **P8**: Aim to work with 100 Himalayan communities via the Social Mission **Governance** **P1 & P2**: Drive long-term resilience by ensuring meticulous compliance timelines, proactively preparing for future regulatory shifts, and continuously expanding our ESG reporting coverage.								
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	**Environmental P6:** • **Climate:** 92% electricity used in Royal Enfield operations during the financial year was generated through renewable sources. The Company has completed a Climate Risk Assessment study in the current year • **Water Stewardship:** Water positivity across all our facilities is 3.2 (Unaudited) • **Circularity & Sustainable Design:** Internal teams are working on identifying alternative material, The Company also considered a RRR(Recyclability, Recoverability, and Reusability) study on four categories of motorcycles • **Biodiversity & Ecosystems (Nature-Positive):** EML has completed a biodiversity risk assessment study in the current year • **Value Chain:** Value chain engagement in terms of data collection, training and assessment is underway **Social** **P3**: Implemented targeted diverse recruitment drives and established internal DEI mentorship programs to steadily scale up representation ratios **P5**: Laid the foundation by successfully rolling out Human Rights Policy **P8**: The Company's social mission has directly engaged with 78+ Himalayan communities **Governance** **P1 & P2**: Achieved 100% completion rate for all mandatory statutory filings within due timelines and further enhanced transparency through a voluntary disclosure to the Dow Jones Sustainability Index (DJSI).								

Governance, Leadership, and Oversight

7. Statement by the Director responsible for the Business Responsibility report, highlighting ESG-related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure):

Please refer the "Message to the Shareholders" by our Managing Director and "Materiality Section" of the Annual report.

8. Details of the highest authority responsible for the implementation and oversight of the Business Responsibility policy (ies):

The Risk Management Committee of the Board is the highest authority responsible for the oversight of the Company's Business Responsibility and Sustainability initiatives. It is supported by the Environment, Social and Governance Council ("ESG Council"), which drives the Company's sustainability agenda and assists the Risk Management Committee and the Board in identifying and setting the Company's ESG vision, goals, and focus areas.

The ESG Council comprises the Managing Director, Chief Financial Officer, and CSR Head, and facilitates the integration of environmental and social considerations into the Company's governance and decision-making processes. Together with the CSR Committee, it provides strategic direction for the Company's sustainability and social-impact initiatives.

Composition of the ESG Council

S. No	Name	Designation
1.	Mr. B Govindarajan	Managing Director
2.	Ms. Vidhya Srinivasan	Chief Financial Officer
3.	Ms. Bidisha Dey	CSR Head

Composition of the Risk Management Committee

S. No	Name	Designation	Category
1.	Mr. Tejpreet Singh Chopra	Independent Director	Chairman
2.	Mr. Siddhartha Lal	Executive Chairman	Member
3.	Mr. Arun Vasu	Independent Director	Member
4.	Mr. B Govindarajan	Managing Director	Member

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. Please refer to the response provided under Question 8 above

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually / Half-yearly / Quarterly / Any other — please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action.	Yes									Ongoing								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes									Ongoing								

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

Yes. An independent external assessment was conducted by the DNV Business Assurance India Private Limited to verify compliance with the requirements of ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, and ISO 50001:2018 standards, resulting in the continued certification of the respective management systems.

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

Not applicable

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: **Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.**

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	5	• Code of Conduct for Board and Senior Management • Related Party Transactions • Insider Trading Regulations • Company's EV Roadmap • SEBI Regulations and Amendments • Cyber Security • New Labour Codes	100%
Key Managerial Personnel	5	• Code of Conduct for Board and Senior Management • Related Party Transactions • Insider Trading Regulations • Company's EV Roadmap • SEBI Regulations and Amendments • Cyber Security • New Labour Codes	100%
Employees other than BoD and KMPs	140	• Prevention of Sexual Harassment • Code of Conduct • High Voltage Safety • Field failure analysis • Insider Trading • Core Tools	93%
Workers	89	• Environment Health & Safety • Emergency Response Team • Problem-solving Tools • Safety (First Aid, Bike Homologation, Safety Bytes) • Session on Prevention of Sexual Harassment (POSH) • Product Knowledge	89%

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 based on materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015, and as disclosed on the entity's website):

	Monetary				
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In ₹)	Brief of the case	Has an appeal been preferred? (Yes / No)
Penalty / Fine	Nil				
Settlement					
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			
Punishment				

Note: Materiality threshold as specified in Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been applied for this disclosure.

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

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
No such instances	

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

The Company's Code of Conduct incorporates comprehensive anti-bribery and anti-corruption provisions applicable to employees, contract workers, suppliers, and business partners. It prohibits bribery, corruption, facilitation payments, and any form of improper advantage, whether offered, promised, given, solicited, or accepted directly or through third parties. The Code also provides guidance on gifts and hospitality, reporting mechanisms, and disciplinary actions for non-compliance. Through strict adherence to applicable laws and robust oversight mechanisms, the Company remains committed to preventing, detecting, and addressing unethical business practices while fostering a culture of integrity, transparency, and accountability across its operations and value chain.

Relevant links

https://eicher.in/content/dam/eicher-motors/investor/corporate-governance/codes-and-policies/eml-code-of-conduct.pdf

https://eicher.in/content/dam/eicher-motors/investor/corporate-governance/codes-and-policies/EML%20Supplier%20Code%20of%20Conduct.pdf

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

	FY 2025-26	FY 2024-25
Directors	**Nil**	Nil
KMPs	**Nil**	Nil
Employees	**Nil**	Nil
Workers	**Nil**	Nil

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

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

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

Not applicable, as no fines, penalties or actions by regulators, law enforcement agencies or judicial institutions relating to corruption or conflicts of interest were reported against the Company or its directors and KMPs during FY 2025-26.

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 payables	**64**	73

9. Open ness of business

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

Parameter		Metrics	FY 2025-26	FY 2024-25
Concentration of purchases	a.	Purchases from trading houses as % of total purchases	**NA**	NA
	b.	Number of trading houses where purchases are made from	**NA**	NA
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	**NA**	NA
Concentration of sales	a.	Sales to dealers / distributors as % of total sales	**99%**	99%
	b.	No. of dealers / distributors to whom sales are made	**1,074**	1,460
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	**7.40%**	7.43%
Share of RPTs in	a.	Purchases (Purchases with related parties / Total purchases)	**2.50%**	2.84%
	b.	Sales (Sales to related parties / Total sales)	**5.31%**	4.01%
	c.	Loans and advances (Loans and advances given to related parties / Total loans and advances)	**50.50%**	69.85%
	d.	Investments (Investments in related parties / Total investments made)	**3.00%**	3.14%

LEADERSHIP INDICATORS

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

The Company deployed an intensive, hands-on Supply Chain ESG Assessment and capacity building campaign during the financial year. This campaign successfully covered over 90% of our supplier network by business value.

Rather than treating compliance as a simple checklist, the Company utilised the assessment process as an active vehicle for supplier sensitisation, technical training, and strategic handholding. Through custom online onboarding sessions, interactive ESG questionnaires, and continuous informal training touchpoints, the Company actively guided and educated its partners on transitioning to sustainable, low-carbon operational practices.

Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
Continuous Engagement *(Integrated via Assessment Cycle)*	**P6 (Environment):** Guidance sessions to help suppliers understand, measure, and adopt sustainable business frameworks. **P5 & 1 (Human Rights & Governance):** Direct engagement on governance, fair labour practices, and ethical material sourcing.	>90%

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

Yes. The Code of Conduct for Directors and Senior Management requires all Directors and senior management personnel to disclose any actual or potential conflict of interest and comply with applicable laws and regulations. Board members submit disclosure of interest under Section 184 of the Companies Act, 2013, at the time of appointment, annually and thereafter whenever there is any change. The disclosures include interest and association with other entities, such as proprietorships, partnership firms, associations of individuals, Body Corporates, and other business affiliations. This enables the Company to maintain transparency and a comprehensive understanding of the Directors' interest in other entities. Related party transactions and potential conflict matters are reviewed and approved by the Audit Committee, the Board, or the shareholders, as applicable.

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 improvement in environmental and social impacts
R&D	**17.6%**	16.0%	The Company is undertaking several projects to improve its environmental and social impacts. These include: 1. Continuous refinement of engines and undertaking other efforts like exploring alternative fuels, continues focus on improving fuel efficiency. 2. R&D activities to make the motorcycle more fuel-efficient, sustainable and environmentally compliant adhering to global emission standards. 3. Robotic production lines and autonomous material movement reduce workers' exposure to hazardous and repetitive tasks. 4. Energy-efficient equipment, solar power, water recycling and waste co-processing reduce energy use, freshwater consumption and landfill waste. 5. Advanced steel, aluminium, forged chassis and magnesium components reduce weight and improve fuel or battery efficiency.
Capex	**52.5%**	29.7%	

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

Yes. The Company has established a sustainable sourcing framework that integrates environmental, social, ethical, and safety considerations into its procurement processes. The Supplier Code of Conduct outlines the requirements for business ethics, human rights, labour practices, occupational health and safety, environmental stewardship, and regulatory compliance across the supply chain.

To strengthen sustainability performance, the Company conducts ESG and safety assessments of its suppliers and actively engages them on responsible business practices. As part of its sustainable sourcing strategy, the Company prioritises proximity procurement, with 73.5% of total direct materials in FY 2025-26 sourced from suppliers within a 500-km radius supporting supply chain resilience and reducing transportation-related impacts. Additionally, 92% of parts were supplied using returnable green packaging.

The Company's supplier ESG assessment further demonstrates its commitment to responsible sourcing, with 80.6% of suppliers by purchase value using renewable energy, 80.1% certified to ISO 14001 Environmental Management System standards, and 74.0% certified to ISO 45001 Occupational Health and Safety Management System standards.

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

Approximately 73.5% of our materials are sustainably procured from local suppliers and vendors, predominantly based in and around Chennai, near our operational sites.

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

Product Design & Circular Economy:

As part of our commitment to life-cycle sustainability and extended producer responsibility, the Company actively integrates circular economy principles into end-of-life product management. Our strategy focusses on enhancing product circularity right from the initial design phase to regulated, safe disposal pathways.

The Product Development team continuously evaluate and conduct feasibility studies aimed at identifying and substituting conventional materials with sustainable, alternate materials across our motorcycle components.

Demonstrating leadership in circular product design, the Company is the first automotive Original Equipment Manufacturer (OEM) to conduct a formal **(RRR) Recyclability, Recoverability, and Reusability** assessment for its motorcycles. This evaluation establishes a new sustainable design benchmark in the industry, with third-party assessments demonstrating high mass efficiency metrics across our primary models:

	Recyclable	Recoverable (by mass)
Meteor 350	93%	98%
Hunter 350	97%	99%
Continental GT650	97%	99%
Himalayan 450	97%	99%

Internal Operational & Manufacturing Waste

Our manufacturing operations generate hazardous, non-hazardous, and electronic waste streams, all of which are managed in strict accordance with applicable national environmental regulations. To ensure absolute compliance with legal frameworks, all waste management processes are executed on-site by our respective manufacturing plants.

Waste streams generated across the facilities are systematically segregated at the source within individual production lines. Following categorisation and volume compilation, these materials are directed into dedicated compliance pathways:

- **Plastics & Packaging:** All plastic waste is channelled exclusively to Central Pollution Control Board (CPCB) authorised recyclers, ensuring full traceability and the subsequent generation of Extended Producer Responsibility certificates
- **Hazardous & Other Wastes:** These streams are securely routed to authorised recyclers or re-processors for material recovery. Where material recycling is not viable, the waste is directed to co-processing units within authorised cement plants for sustainable energy recovery

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 EPR plan submitted to Pollution Control Boards? If not, provide steps taken to address the same:

Yes. in the India market, the Company is registered and in compliance with the EPR norms set by the Central Pollution Control Board for plastic packaging waste, used oil and battery waste. We are currently in the process of registering under the E-Waste & End-of-Life Vehicle categories.

LEADERSHIP INDICATORS

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for the manufacturing industry) or for its services (for the 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
The Company has not conducted any Life Cycle Perspective/Assessment for any of its products during FY 25-26.					

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

Name of product / service	Description of the risk / concern	Action taken
	NA	

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

Indicate input material	Recycled or reused input material to total material	
	FY 2025-26*	FY 2024-25
Recycled steel	**4.4%**	11.5%
Recycled aluminium	**74.1%**	73.7%

** We have updated the methodology for calculating the recycled content of steel and aluminium in the reporting year. To improve data accuracy and better reflect the actual materials embedded in our products, the metric is now calculated using the total weight of steel and aluminium parts used in the manufacturing of our motorbikes.*

4. **Of the products and packaging reclaimed at the 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)						
E-waste						
Hazardous waste			NA			
Battery waste						
Other waste						

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

Indicate input material	Reclaimed products and packaging materials as % of total products sold in respective category
NA	

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

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day-care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	2,999	2,999	100%	2,999	100%	-	-	2,999	100%	-	-
Female	322	322	100%	322	100%	322	100%	-	-	322	100%
Total	**3,321**	**3,321**	**100%**	**3,321**	**100%**	**322**	**10%**	**2,999**	**90%**	**322**	**10%**
Other than Permanent employees											
Male	147	147	100%	147	100%	-	-	147	100%	-	-
Female	38	38	100%	38	100%	38	100%	-	-	38	100%
Total	**185**	**185**	**100%**	**185**	**100%**	**38**	**21%**	**147**	**79%**	**38**	**21%**

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	1,906	1,906	100%	1,906	100%	-	-	1,906	100%	-	-
Female	75	75	100%	75	100%	75	100%	-	-	75	100%
Total	**1,981**	**1,981**	**100%**	**1,981**	**100%**	**75**	**4%**	**1,906**	**96%**	**75**	**4%**
Other than permanent workers											
Male	13,578	NIL*									
Female	4,390										
Total	**17,968**										

** Note: For other than permanent workers, measures relating to well-being are primarily covered and managed by the respective vendors / contractors as per applicable statutory requirements and contractual terms. The Company encourages its vendors / contractors to ensure appropriate welfare, health, and safety-related support for such workers.*

c. Spending on measures towards the 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	0.11%	0.14%*

** Note: The previous year's figure has been restated based on the requirements of the Industry Standard Forum Note on BRSR.*

2. Details of retirement benefits, for current and previous financial year*:

	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 / NA)	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 /NA)
Provident Fund	**100%**	**100%**	**Yes**	100%	100%	Yes
Gratuity	**100%**	**100%**	**Yes**	100%	100%	Yes
Employee State Insurance	**100%**	**100%**	**Yes**	100%	100%	Yes
Others— please specify	**-**	**-**	**-**	-	-	-

** All eligible employees and workers are covered as per the respective Acts covering provident fund, gratuity and employee state insurance.*

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. All campuses feature accessible workspaces, with necessary infrastructure such as ramps, sidewalks, and elevators installed in both corporate offices and plants to support differently abled employees and visitors in compliance with the Disabilities Act, 2016. Appropriate signboards are strategically placed throughout the premises to assist employees and workers with hearing impairments. Additionally, wheelchairs are available at Occupational Health Centres across all major facilities.

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

Yes. EML is committed to promoting equal opportunities and upholding equal rights in line with the Rights of Persons with Disabilities Act, 2016. The Company's Human Rights Policy covers equal opportunity principles and reinforces its commitment to providing a workplace founded on fairness, dignity, and respect. EML follows a strict anti-discrimination approach and promotes an inclusive work environment across its operations. Employment-related decisions are based on merit, qualifications, and role requirements, ensuring equal access to opportunities for all individuals. The Company also thoughtfully considers accessibility requirements and the nature of disabilities across all our plants and office locations, with the objective of fostering an inclusive and supportive workplace.

The policy can be accessed at **https://eicher.in/content/dam/eicher-motors/investor/corporate-governance/codes-and-policies/EML%20Human%20Rights%20policy.pdf**

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	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	**100%**	**100%**	**100%**	**100%**

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

Category	Yes / No (If yes, then give details of the mechanism in brief)
Permanent employee	Yes. the Company gives utmost importance to addressing the needs, concerns and grievances of all its employees and workers, including permanent employees, permanent workers, non-permanent employees, contract workers, trainees, apprentices, and fixed-term employees. The Company has adopted various codes, policies and frameworks, including its Human Rights Policy, Code of Conduct, POSH framework, Vigil Mechanism, and Whistle Blower Policy, to enable reporting, escalation, and resolution of complaints in a structured and time-bound manner. Concerns may be raised through reporting managers, supervisors, plant/site HR teams, contractor management processes, designated grievance channels or whistle blower mechanisms, as applicable. The mechanisms provide for confidential reporting, fair review, appropriate escalation, investigation, and resolution of grievances in line with the Company's policies and ethical standards. The Company also has a self-learning POSH module with mandatory sessions for employees to strengthen awareness and prevention.
Other than permanent employee	
Permanent workers	
Other than permanent workers	

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in the respective category (A)	No. of employees / workers in the respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees /workers in the respective category (C)	No. of employees / workers in the respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	**3,321**	**-**	**-**	3,162	-	-
Male	**2,999**	**-**	**-**	2,847	-	-
Female	**322**	**-**	**-**	315	-	-
Total Permanent Workers	**1,981**	**-**	**-**	2,016	-	-
Male	**1,906**	**-**	**-**	1,941	-	-
Female	**75**	**-**	**-**	75	-	-

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	**3,146**	**2,926**	**93%**	**2,422**	**77%**	3,043	3,043	100%	2,684	88%
Female	**360**	**334**	**93%**	**252**	**70%**	347	347	100%	294	85%
Total	**3,506**	**3,260**	**93%**	**2,674**	**76%**	3,390	3,390	100%	2,978	88%
WORKERS										
Male	**1,906**	**1,688**	**89%**	**910**	**48%**	1,941	1,928	99%	1,020	53%
Female	**75**	**71**	**95%**	**52**	**69%**	75	73	97%	73	97%
Total	**1,981**	**1,759**	**89%**	**962**	**49%**	2,016	2,001	99%	1,093	54%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No.(B)	% (B / A)	Total (C)	No.(D)	% (D/C)
Employees*						
Male	**2,999**	**2,709**	**90%**	2,847	2,750	97%
Female	**322**	**274**	**85%**	315	287	91%
Total	**3,321**	**2,983**	**90%**	**3,162**	**3,037**	**96%**
WORKERS						
Male	**1,906**	**533**	**28%**	1,941	452	23%
Female	**75**	**12**	**16%**	75	11	15%
Total	**1,981**	**545**	**28%**	**2,016**	**463**	**23%**

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:

The Company has established an ISO 45001-certified Occupational Health and Safety Management System as part of its integrated management framework. The system is implemented across all four manufacturing facilities, the spare parts warehouse, and the corporate headquarters, providing a structured approach to managing occupational health and safety risks. The framework covers all employees and workers and supports the maintenance of safe and healthy working conditions through adherence to recognised occupational health and safety standards and continuous improvement practices.

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

The Company places the highest priority on the health and safety of its employees. An Occupational Health and Safety Management System is in place to proactively identify and address work-related hazards and risks. Aligned with ISO 45001 standards, the system ensures safe working conditions across all of the Company's manufacturing facilities, covering all employees and workers on its premises.

Additionally, the Company has implemented an Integrated Management System (IMS) that utilises effective tools, such as Hazard Identification and Risk Assessment (HIRA), to support robust safety management. A central Safety Committee conducts quarterly reviews of safety standards and implements necessary improvements to maintain a safe and secure work environment.

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

Yes, the Company has established mechanisms that enable workers to promptly report workplace hazards, unsafe conditions, and potential safety concerns. The Company also empowers workers to stop work and remove themselves from situations that present an imminent risk to their health or safety without fear of retaliation. These procedures support proactive risk management and reinforce the Company's commitment to maintaining a safe and healthy workplace.

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

Yes, the Company provides a comprehensive range of health and welfare benefits to support the well-being of its employees and their families. The Company offers health-related benefits to all full-time employees, including:

- Life insurance coverage
- Medical and healthcare benefits
- Disability support and assistance
- Periodic health check-ups, preventive health screenings, and wellness camps

These initiatives form an integral part of the Company's employee well-being framework and contribute to a healthy, safe, and productive workforce.

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 & Workers	**0.05**	Nil
Total recordable work-related injuries	Employees & Workers	**2**	Nil
No. of fatalities	Employees & Workers	**Nil**	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees & Workers	**Nil**	Nil

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

EML is firmly committed to safeguarding health and safety across its operations, with a goal of achieving Zero-harm to its employees, the environment, and the communities in which it operates. The Company believes that all injuries and illnesses are preventable.

Occupational health and safety considerations are integral and non-negotiable elements in all business decisions and daily operations. To support this commitment, the Company has implemented ISO 45001-certified safety management systems across its four manufacturing facilities, spare parts warehouse, and corporate headquarters. All employees and workers are covered under this system. Additionally, the Company employs Hazard Identification and Risk Assessment (HIRA) tools to ensure effective and proactive safety management. Aside, safety training to the employees and workers through mock drills are conducted & exclusive emergency response teams are prepared for any emergency situation.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	**Nil**	**Nil**	**NA**	Nil	Nil	NA
Health & Safety	**Nil**	**Nil**	**NA**	Nil	Nil	NA

14. Assessments for the year:

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and of significant risks / concerns arising from assessments of health & safety practices and working conditions.

We maintain a comprehensive health and safety management system dedicated to the proactive identification and mitigation of workplace risks. All reported incidents, near misses, and observed unsafe conditions are subjected to a rigorous root cause analysis to ensure the implementation of sustainable corrective actions. This process is reinforced by a proactive framework involving routine safety observations, structured workplace inspections, and periodic risk assessments. All corrective measures are documented and tracked to closure within our management systems, enabling continuous improvement in our overall safety performance and working environment.

Following recent safety-related incidents, the Company implemented the following corrective measures:

- Installed machine-interlock engineering controls to prevent human intervention during maintenance operations
- Extended similar engineering controls across all comparable machinery
- Installed visual safety-control indicators to provide real-time alerts on internal machinery operations
- Revised and updated Safe Operating Procedures to enforce strict skill-level requirements
- Conducted operational-awareness training for the entire maintenance team
- Carried out a fleet-wide safety audit across similar machinery.

LEADERSHIP INDICATORS

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

Yes, the organisation ensures that its employees and workers and their families are taken care of in case of any unfortunate situation. Some of the initiatives already in place are:

A. EMPLOYEES: The permanent employees are provided with group term life insurance, a deposit-linked insurance scheme, and a group personal accident benefit. This is also extended to part-time employees, where they are entitled to the Group personal accident benefit.

B. WORKERS: All the permanent workers are provided with accident benefits. Workers not on the role are provided workmen compensation and Group Personal Accident benefits.

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

The Company's General Purchase Agreements clearly outlines the requirement for compliance with all applicable statutory obligations, including the timely deduction and remittance of statutory dues by value chain partners. In addition, the Supplier Code of Conduct establishes mandatory compliance standards that all suppliers and value chain partners are required to adhere to as a condition of engagement. Compliance with these requirements is periodically reviewed through structured supplier audits for select vendors. These audits verify adherence to statutory obligations and ensure appropriate governance and compliance across the supply chain.

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	**Nil**	Nil	**Nil**	Nil
Workers	**Nil**	Nil	**Nil**	Nil

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

Yes, the Company provides transition support to employees to enable continued employability and to facilitate smooth career transitions arising from retirement or separation from employment. The Company ensures that employees are supported through appropriate assistance measures to manage career closure in a structured and dignified manner.

In case of termination, severance benefits are extended on a case-by-case basis in accordance with applicable policies and employment terms.

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

The Company conducts onsite safety audits of prioritised suppliers through self and renowned third party agencies. These audits cover various aspects such as occupational health, safety, and working conditions. The Company initiated safety audits in FY 2023-24. In total 45.2% suppliers by purchase value have been assessed until March 31, 2026, out of which 14.8% suppliers were assessed in FY 2025-26.

The Company also conducts ESG audits of suppliers which cover employee health and safety, employee well-being, environmental impact, working conditions along with other environmental, social, and governance aspects. The Company initiated ESG audits in FY 2023-24. A total of 90.9% suppliers by purchase value have been assessed until March 31, 2026, out of which 9.7% suppliers were assessed in FY 2025-26.

	% of value chain partners (by value of business done with such partners) that were assessed in FY 2025-26
Health and safety practices	14.8%
Working conditions	9.7%

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.**

There were no significant risks / concerns noticed during onsite supplier assessments with regards to occupational health, safety, and working conditions. However, for the supplier audits where minor concerns were observed related to safety at the supplier location, the suppliers were asked to submit corrective action plans. The supplier performance against these action plans was monitored through re-audits to ensure implementation of safety and good working condition practices.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all their stakeholders.

ESSENTIAL INDICATORS

1. **Describe the processes for identifying key stakeholder groups of the entity.**

A stakeholder is any individual, group, or organisation that can affect or be affected by a company's actions, decisions, and business outcomes. We identify our key stakeholder groups by systematically mapping our value chain across upstream, own operations, and downstream activities to evaluate their distinct impact on our business sustainability. We are thus able to identify both internal and external stakeholders through this exercise.

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 & Marginalised Group (Yes / No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, other)	Frequency of engagement (Annually / Half yearly / Quarterly / others – Please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Employees	No	• Awareness training • Performance appraisals • Annual employee satisfaction survey • Grievance redressal mechanism • Employee Townhalls	Continuous	• Occupational health and safety • Rewards and recognition • Personal development and growth • Empowering work environment
Consumers and dealers	No	• Customer satisfaction survey • Market surveys • Market communications • Dealer meets • Rides and events • Pulse surveys	Continuous	• Sales and marketing plan • Product quality • Incentives • Enhancing customer experience
Suppliers	No	• Supplier meets • Training and awareness programmes • Pre-onboarding supplier assessments	Continuous	• Planning and execution of work orders • Innovation and product development • Sourcing plans • Co-creation of new technologies

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes / No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, other)	Frequency of engagement (Annually / Half yearly / Quarterly / others – Please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Investors / Shareholders	No	• Press releases and publications • Investor meets • Annual General Meeting • In-person meetings • Emails	Continuous	• ESG and financial performance • Future approach and projects • Delay in approval of request for transmission / duplicate and delay in responses from Investors Education and Protection Fund (IEPF) authority
Bankers	No	• In-person meetings • Press releases • Emails and telephone calls	Continuous	• Business expansion and diversification • Manufacturing efficiency • Risk management • Financial performance
Governments & Regulatory Authority	No	• Mandatory compliance reports • Onsite inspections • In-person meeting	Continuous	• Statutory compliance, including environmental and social compliance
Local Communities	No	• Community outreach programmes • Press releases and publications	Continuous	• Education • Skill training • Healthcare access • Community development
Peers and Industry	No	• Industry associations • External conferences • Press releases	Continuous	• Response to new regulations • Compliance including environmental and social compliances • Innovation and product development

LEADERSHIP INDICATORS

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

To ensure our strategic focus remains aligned with evolving expectations, we are currently undertaking a fresh double materiality assessment this year to completely review, engage with, and refresh our key stakeholder topics. The insights and feedback gathered from this ongoing study will be systematically aggregated and communicated to the Board of Directors during the review meetings. This established feedback loop ensures that the refreshed stakeholder priorities actively inform the Board's strategic decision-making, risk management frameworks, and long-term sustainability goals.

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

Yes. The Company recognises stakeholder engagement as a key enabler in strengthening its ESG approach and aligning strategic priorities. The Company actively engages with relevant stakeholders to understand their perspectives on material issues and integrates these insights into its decision-making processes. This structured engagement supports the identification and management of key risks and opportunities while ensuring that ESG strategies remain responsive, balanced, and aligned with stakeholder expectations.

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

Company's Social Mission is focussed on the Indian Himalayan Region (IHR), an ecologically and culturally important landscape. The social mission is catalysing an ecosystem of collective action to meet its long-term vision of partnering with 100 Himalayan communities by 2030, towards building climate resilience and related areas of concern. The Social Mission is directly impacting ~1 Lakhs people in states across the IHR, with >85% of these being from vulnerable and marginalised groups. This includes engagement with >78 communities and presence in 13 aspirational districts.

The main Social Mission projects include 'The Himalayan Knot' — a textile conservation project, bringing together pastoral communities, artisans, and designers for wider market access; 'The Himalayan Hub' — a collective learning center for Climate Resilience; a network of community-run 'Green Pit Stops', embodying responsible travel; 'The Great Himalayan Exploration' in partnership with UNESCO to document Intangible Cultural Heritage (ICH); the Royal Enfield 'Ice Hockey League' promoting rural sports and winter tourism; conserving biodiversity and wildlife through the Keystone Species project; and 'Helmets for India' — a road safety initiative.

In addition to the Social Mission, the Company also works with local communities near its manufacturing plants in Tamil Nadu, focussing on areas such as water conservation, education, livelihood, sanitation, healthcare, etc. Two multi-decade partnerships with Bodh Shiksha Samiti in Rajasthan (in the area of education) and Dr. Shroff Charity Eye Hospital in Delhi (in the area of healthcare) continue to be supported by the company. The Company remains committed to continuously identifying community needs and addressing key concerns through targeted efforts.

PRINCIPLE 5: Businesses should respect and promote human rights.

ESSENTIAL INDICATORS

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of Employees / Workers covered (B)	% (B/A)	Total (C)	No. of Employees / Workers covered (D)	% (D / C)
Employees						
Permanent	3,321	3,088	93%	3,162	3,100	98%
Other than Permanent	185	172	93%	228	223	98%
Total	**3,506**	**3,260**	**93%**	**3,390**	**3,323**	**98%**
Workers						
Permanent	1,981	1,759	89%	2,016	937	46%
Other than Permanent	17,968	12,708	71%	13,889	9,500	68%
Total	**19,949**	**14,467**	**73%**	**15,905**	**10,437**	**66%**

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)
Permanent Employees										
Male	2,999	-	-	2,999	100%	2,847	-	-	2,847	100%
Female	322	-	-	322	100%	315	-	-	315	100%
Other than Permanent Employees										
Male	147	-	-	147	100%	196	-	-	196	100%
Female	38	-	-	38	100%	32	-	-	32	100%

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)
Permanent Workers										
Male	1,906	-	-	1,906	100%	1,941	-	-	1941	100%
Female	75	-	-	75	100%	75	-	-	75	100%
Other than Permanent Workers										
Male	13,578	-	-	13,578	100%	10,862	-	-	10,862	100%
Female	4,390	-	-	4,390	100%	3,027	-	-	3,027	100%

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

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BOD)#	6	54	2	37
Key Managerial Personnel	2	498	1	617
Employees other than BoD and KMP	1,662	15	196	10
Workers	956	9	38	9

** This is based on the median remuneration reported in the Director's report.*

 # The remuneration and headcount of two directors who left the organisation during 2024-25 have been included in the calculation since some payment to them were made during the Financial Year 2025-26.

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	**6.51%**	6.46%

Note: Permanent & non permanent employees, permanent workers pertaining to Indian region are considered for reporting these parameters

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

Yes, the Company has established institutional mechanisms to address human rights concerns arising from its operations. The Internal Complaints Committee and the Human Resources department, are responsible for addressing any human rights concerns or issues arising from the Company's operations.

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

The Company maintains a zero-tolerance approach towards human rights violations and is committed to upholding internationally recognised human rights standards, including the UN Guiding Principles on Business and Human Rights and the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work. The Company has established internal mechanisms through its Human Rights Policy, Code of Conduct, Whistle Blower Policy and POSH framework to enable reporting, escalation, and redressal of human rights-related concerns. Concerns may be raised through reporting managers, Human Resources, the Legal Head / General Counsel, the whistle blower channel, or other channels specified under the Company's Whistle Blower Policy. Matters relating to sexual harassment are addressed through the Internal Complaints Committee under the POSH framework. The mechanisms provide for confidential and, where permitted, anonymous reporting, protection against retaliation, review and investigation of reported concerns, and appropriate corrective or disciplinary action where allegations are confirmed. The Company also conducts audits at its facilities to monitor compliance with applicable social and human rights standards.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	**3**	**-**	**NA**	4	-	NA
Discrimination at workplace	**-**	**-**	**NA**	-	-	NA
Child Labour	**-**	**-**	**NA**	-	-	NA
Forced labour/Involuntary Labour	**-**	**-**	**NA**	-	-	NA
Wages	**-**	**-**	**NA**	-	-	NA
Other human rights related issues	**-**	**-**	**NA**	-	-	NA

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 on of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013 (POSH)	**3**	4
Complaints on POSH as a % of female employees / workers	**0.07**	0.15
Complaints on POSH upheld	**3**	4

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

Company's Code of Conduct and Whistle Blower Policy reinforce that individuals raising concerns in good faith are protected from retaliation, victimisation, or unfair treatment. The Company provides mechanisms to ensure confidentiality, fair review, and protection of complainants in discrimination and harassment-related matters.

A. Under the Whistle Blower Policy, the Company protects whistle blowers against unfair treatment, including discrimination, harassment, victimisation, retaliation, threats, intimidation or adverse employment action arising from good-faith reporting. The identity of the whistle blower and the matter under investigation are kept confidential to the extent possible.

B. Under the POSH Policy, the Company has established Internal Complaints Committees to address sexual harassment complaints. The policy provides for sensitive and confidential handling of complaints, interim relief where required, guidelines to prevent misconduct, including discrimination and harassment. The POSH Committee has established a structured mechanism to address and resolve any complaints or concerns raised.

C. Under the Code of Conduct, the Company does not tolerate discrimination, harassment, or disrespectful conduct. Honest reporting is protected, and any retaliation against a person raising a concern is treated as a violation of the Code.

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

Yes, all our agreements and contracts are aligned with statutory and regulatory requirements, incorporating provisions related to human rights and safe working conditions. A Supplier Code of Conduct is enforced throughout the supply chain, requiring every supplier to comply with all applicable human rights laws and regulations and adhere to this Code. The Company upholds the principles of the United Nations Global Compact (UNGC), reinforcing our ongoing commitment to human rights.

10. Assessment 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	
Sexual harassment	
Discrimination at workplace	
Wages	
Others—please specify	

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

There were no significant risks / concerns arising from the human rights assessments.

LEADERSHIP INDICATORS

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

No process modifications were required during the reporting period, as no human rights-related complaints or grievances were reported.

EML continues to periodically review its existing policies and processes to ensure their ongoing effectiveness and to implement improvements wherever required.

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

The Company is committed to respecting and protecting the human rights of all its stakeholders and operates in compliance with applicable labour laws and regulatory requirements. The Company has established a robust governance framework supported by relevant policies and internal committees, including the Human Rights Policy framework and the POSH Committee, to oversee human rights due diligence across its operations.

These mechanisms are responsible for reviewing relevant concerns and recommending corrective and preventive actions, wherever required. The Company also conducts periodic internal audits to assess compliance with established standards, policies, and procedures, thereby strengthening adherence to human rights and labour 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?

Yes, the Company ensures that its workplaces are designed to be accessible and inclusive for Persons with Disabilities, in line with the Rights of Persons with Disabilities Act, 2016. All campuses, including corporate offices and manufacturing facilities, are equipped with essential infrastructure such as ramps, accessible pathways, and elevators to support seamless mobility for employees and visitors. The Company also provides clear and appropriately placed signage across its premises to assist individuals with hearing impairments and enhance ease of navigation. In addition, wheelchairs are made available at Occupational Health Centres across major locations to further support accessibility and emergency assistance requirements.

4. Details on assessment of value chain partners:

The Company conducts ESG audit of suppliers which covers employee health and safety along with other environmental, social and governance aspects. The audit also covers various social aspects such as child labor, human rights, Sexual harassment etc under the Human Rights & Labor Practices Section. The Company initiated ESG audits in FY 2023-24. Cumulative 90.9% suppliers by purchase value have been assessed until March 31, 2026 of which 9.7% suppliers were assessed in FY 2025-26

	% of value chain partners (by value of business done with such partners) that were in FY 2025-26
Sexual harassment	9.7%
Discrimination at workplace	
Child Labour	
Forced labour / Involuntary labour	
Wages	
Others— Please specify	

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

There were no significant risks / concerns noticed during onsite supplier assessments with regards to Human Rights & Labour Practices. However, for the supplier audits where minor concerns were observed related to working conditions or missing social parameters trainings, the supplier performance against these action plans was monitored through re-audits to ensure implementation.

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

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources (in GJ)		
Total electricity consumption (A)	**4,18,587.72**	3,10,163.00
Total fuel consumption (B)	**2,234.29**	-
Energy consumption through other sources (C)		-
Total energy consumed from renewable sources (A+B +C)	**4,20,822.01**	3,10,163.00
From Non-renewable sources (in GJ)		
Total electricity consumption (D)	**36,536.49**	59,775.00
Total fuel consumption (E)	**3,19,735.60**	2,58,445.00
Energy consumption through other sources (F)	**-**	-
Total energy consumed from non-renewable sources (D+E+F)	**3,56,272.09**	3,18,219.00
Total energy consumed (A+B+C+D+E+F)	**7,77,094.11**	6,28,382.00
Percentage of energy consumed from renewable sources (%)	**54.15%**	49.36%
Energy intensity per rupee of turnover **(GJ/INR Crores)**	**34.23**	34.06
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP**) GJ/USD Million**	**69.63**	70.36
Energy intensity in terms of physical output **(GJ/Vehicle Manufactured)**	**0.63**	0.62

Note: The data boundary for this indicator includes the Company's four manufacturing plants located at Cheyyar, Oragadam, Vallam Vadagal, and Tiruvottiyur, along with the Global Head Quarters, Chennai.

** For PPP, conversion factors of 20.340 and 20.660 have been used for FY 2025-26 and FY 2024-25 respectively, based on the PPP conversion factor published by the International Monetary Fund (IMF).*

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, an independent assurance on core parameters of BRSR Report for FY 2025-26 is assured by DNV Business Assurance India Pvt Ltd.

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

The Company does not operate any sites or facilities classified as Designated Consumers (DCs) under the Government of India's Performance, Achieve, and Trade (PAT) Scheme

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

Parameter	FY 25-26	FY 24-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	**32,046.49**	51,051.00
(ii) Groundwater	**5,474.00**	6,240.00
(iii) Third party water	**2,07,796.78**	1,25,335.00
(iv) Seawater / desalinated water	**-**	-
(v) Others Tertiary Treated Reverse Osmosis (TTRO) water from SIPCOT	**74,256.00**	46,330.00
(vi) Well - Rainwater harvested inhouse well	**-**	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**3,19,573.27**	2,31,818.00
Total volume of water consumption (in kilolitres)	**3,19,573.27**	2,27,972.00
Water intensity per rupee of turnover **(KL/INR Crores)**	**14.08**	12.36
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) **(KL/USD Million)**	**28.64**	25.53
Water intensity in terms of physical output (KL/Vehicle Manufactured)	**0.26**	0.23

Note: The data boundary for this indicator includes the Company's four manufacturing plants located at Cheyyar, Oragadam, Vallam Vadagal, and Tiruvottiyur, along with the Global Head Quarters, Chennai.

** For PPP, conversion factors of 20.340 and 20.660 have been used for FY 2025-26 and FY 2024-25 respectively, based on the PPP conversion factor published by the International Monetary Fund (IMF).*

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, an independent assurance on core parameters of BRSR Report for FY 2025-26 is assured by DNV Business Assurance India Pvt Ltd.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	**Nil**	Nil
- No treatment	**Nil**	Nil
- With treatment — please specify level of treatment	**Nil**	Nil
(ii) To Groundwater	**Nil**	Nil
- No treatment	**Nil**	Nil
- With treatment — please specify level of treatment	**Nil**	Nil
(iii) To Seawater	**Nil**	Nil
- No treatment	**Nil**	Nil
- With treatment — please specify level of treatment	**Nil**	Nil
(iv) Sent to third parties	**Nil**	Nil
- No treatment	**Nil**	Nil
- With treatment — please specify level of treatment	**Nil**	Nil
(v) Others	**Nil**	Nil
- No treatment	**Nil**	Nil
- With treatment – please specify level of treatment	**Nil**	Nil
Total water discharged (in kilolitres)	**Nil**	Nil

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

Yes, an independent assurance on core parameters of BRSR Report for FY 2025-26 is assured by DNV Business Assurance India Pvt Ltd.

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

Yes, the Company has implemented a Zero Liquid Discharge (ZLD) system across all its manufacturing facilities and corporate premises. The system is designed to eliminate wastewater discharge through the deployment of advanced treatment technologies, ensuring effective control of water pollution.

The treated water is fully recycled and reused for operational requirements, including irrigation, heating, cooling, ventilation, and the cleaning of Reverse Osmosis (RO) membranes. This approach supports efficient water management and reinforces the Company's commitment to environmental sustainability.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Metric tonnes	**Within the applicable criteria and limits as prescribed by the CPCB**	
SOx	Metric tonnes		
Suspended Particulate Matter (PM)	Metric tonnes		
Persistent Organic Pollutants (POP)	NA		
Volatile Organic Compounds (VOC)	NA		
Hazardous Air Pollutants (HAP)	NA		
Others—please specify	NA		

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions	Metric tonnes of CO2 equivalent	**21,958.96**	17,446.00
Total Scope 2 emissions (Location Based)	Metric tonnes of CO2 equivalent	**87,034.27**	
Total Scope 2 emissions (Market Based)	Metric tonnes of CO2 equivalent	**7,205.81**	12,071.00
Total Scope 1 + Scope 2 emissions (Market Based)	Metric tonnes of CO2 equivalent	**29,164.77**	29,517.00
Total Scope 1 & 2 emission intensity per rupee of turnover (Market Based)	Metric tonnes of CO2 equivalent/₹ Crores	**1.28**	1.60
Total Scope 1 & 2 emission intensity adjusted for PPP (Market Based)	Metric tonnes of CO2 equivalent/ Million USD	**2.61**	3.31
Total Scope 1 & 2 emission intensity in terms of physical output (Market Based)	Metric tonnes of CO2 equivalent/ Motorcycle	**0.02**	0.03
Biogenic Emissions	Metric tonnes of CO2 equivalent	**149.20**	Nil

Note: The data boundary for this indicator includes the Company's four manufacturing plants located at Cheyyar, Oragadam, Vallam Vadagal, and Tiruvottiyur, along with the Global Head Quarters, Chennai.

Scope 1 emissions: Emission factors from the latest Intergovernmental Panel on Climate Change Guidelines (AR6) for National Greenhouse Gas Inventories have been used.

Scope 2 emissions: For purchased grid electricity, emissions are calculated using the latest emission factors published by the Central Electricity Authority (CEA), Government of India.

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, an independent assurance on core parameters of BRSR report for FY 2025-26 is assured by DNV Business Assurance India Pvt Ltd.

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

Yes, the Company has undertaken multiple initiatives to reduce greenhouse gas emissions across its manufacturing plants and Head Office, including:

(i) Energy efficiency and process optimisation projects such as paint shop improvements, jig and line optimisation, pneumatic-to-electrical movement conversion, VFD implementation, LED lighting replacement, compressor pressure optimisation, blower/scrubber optimisation, motion sensors and timer-based controls, resulting in energy savings of approximately 12.88 Lakhs kWh during FY 2025-26.

(ii) Utilisation of renewable energy through a 22 MWp offsite Group Captive Power project, generating approximately 3.30 Crores kWh of renewable energy.

(iii) Rooftop solar installations, including 75 kWp at the Head Office and 3 MWp across Oragadam, Vallam Vadagal and Cheyyar plants, generating / saving approximately 36.87 Lakhs kWh of energy.

(iv) LPG savings of 2.71 MT during FY 2025-26 through various energy conservation projects.

(v) Work is underway to implement an additional 10 MWp Group Captive Solar project.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	**917.14**	503.60
E-waste (B)	**9.73**	6.30
Bio-medical waste (C)	**0.09**	0.10
Construction and demolition waste (D)	**0.00**	-
Battery waste (E)	**30.82**	25.50
Radioactive waste (F)	**0**	-
Other Hazardous waste (G)	**2,265.11**	1,778.80
- ETP Sludge	**769.27**	527.40
- Paint sludge & powder waste	**851.34**	730.40
- Phosphate sludge	**68.17**	51.70
- Spent solvent	**162.78**	144.50
- Used Oil	**30.07**	30.00
- Waste / residue containing oil	**34.37**	22.60
- Discarded containers / empty barrels	**346.92**	272.20
Other Non-hazardous waste generated (H)	**5,574.31**	6,617.50
- Metal scrap	**3,065.42**	4,460.30
- Wood	**422.92**	283.70
- Carton box	**2,013.44**	1,746.20
- Rubber	**28.10**	76.50
- Electrical	**44.44**	50.90
Total (A+B+C+D+E+F+G+H)	**8,797.19**	8,931.70
Waste Intensity Metrics		
Waste intensity per rupee of turnover (MT / ₹ Crores)	**0.39**	0.48
Waste intensity per rupee of turnover adjusted for PPP	**0.79**	1.00
Waste intensity in terms of physical output (MT / motorcycle)	**0.01**	0.01
Waste Recovery (in metric tonnes)		
i) Recycled	**7,040.93**	7,601.30
ii) Re-used		-
iii) Other recovery operations		-
Total Waste Recovered	**7,040.93**	**7,601.30**
Waste Disposal (in metric tonnes)		
i) Incineration		-
ii) Landfilling		-
iii) Other disposal operations	**1,723.14**	1,323.90
Total Waste Disposed	**1,723.14**	1,323.90

Note: The data boundary for this indicator includes the Company's four manufacturing plants located at Cheyyar, Oragadam, Vallam Vadagal, and Tiruvottiyur, along with the Global Head Quarters, Chennai.

** For PPP, conversion factors of 20.340 and 20.660 have been used for FY 2025-26 and FY 2024-25 respectively, based on the PPP conversion factor published by the International Monetary Fund (IMF).*

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

Yes, an independent assurance on core parameters of BRSR report for FY 2025-26 is assured by DNV Business Assurance India Pvt Ltd.

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

The Company has a structured waste management system to manage manufacturing and operational waste across its establishments. The Company follows the principles of Reduce, Reuse and Recycle (3Rs) and promotes circularity by reducing waste generation, encouraging reuse / recycling and minimising the use of virgin materials. Waste generated is classified into hazardous and non-hazardous, as well as recyclable and non-recyclable categories, and is managed through defined processes covering identification, segregation, collection, recycling, and safe disposal. Hazardous and other applicable wastes are disposed of through CPCB-authorised vendors, in compliance with applicable local regulatory requirements. The Company is also working towards Zero Waste to Landfill (ZWL) and promotes waste reduction practices among employees across facilities, supported by initiatives such as a paperless work culture. The Company's operations are covered under an ISO 14001:2015 certified environmental management system.

With respect to hazardous and toxic chemicals, the Company is committed to reducing their usage in products and processes wherever feasible through process improvements, material optimisation, and safer handling practices. Such wastes are identified, segregated, stored, and disposed of safely through authorised channels in accordance with applicable environmental norms.

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

S. No.	Location of operations / offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y / N) If no, the reasons thereof and corrective action taken, if any.
1	Tiruvottiyur, Chennai — location around coastal regulation zone Ennore creek	Manufacturing	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
Not applicable. No environmental impact assessments of projects under applicable laws were required during the current financial year.					

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:

Specify the law / regulation / guideline 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
Yes, we are compliant with the applicable environmental law / regulations / guidelines in India. No instances of non-compliance have been reported across any of our facilities in the reporting year 2025-26			

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:

(ii) Nature of operations:

(iii) Water withdrawal, consumption, and discharge in the following format:

Not applicable as the Company's operations are not in a water stressed area

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	Metric tonnes of CO2 equivalent	**Not available**	Not available
Total Scope 3 emissions per rupee of turnover		**Not available**	Not available
Total Scope 3 emission intensity		**Not available**	Not available

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.**

The Company's operations are not carried out in ecologically sensitive or important areas. However, the company has taken care to minimise its environmental footprint through concerted efforts in waste, water, and energy management. While already having a positive water footprint, we have gone beyond water conservation and are actively contributing to the sustainable management and restoration of water resources through targeted programmes near our factories. The company has already achieved its target of being zero waste to landfill while simultaneously increasing its renewable electricity share to 92%. The Company has also created and maintained significant green spaces with an intention to harbour biodiversity in and around its factories. In addition, the Company has taken the lead in conserving critical species, habitat, and landscapes in the Indian Himalayan Region and coastal zones in Goa and Tamil Nadu through its Social Mission.

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:**

Sr. No	Initiative undertaken	Details of the initiative (Web link, if any may be provided along with summary)	Outcome of the initiative
1	Energy conservation with efficiency improvement	Reduction of the color-change gap from 4 links to 1 link on the Oragadam paint shop robot line, alongside a density improvement for the Twins family fuel tank jig	Energy saving of 151140 kWh
2	Energy conservation with efficiency improvement	Modification of the "J" frame jig orientation to eliminate gaps and improve the jig envelope resulted in a 250 links/day saving in the Oragadam paint shop process	Energy saving of 30,600 kWh
3	Energy conservation with efficiency improvement	Replacement of pneumatic guns with battery-powered guns	Energy saving of 12,054 kWh
4	Energy conservation with efficiency improvement	Implementation of an idle cut-off feature across 20 laser marking machines	Energy saving of 24,960 kWh
5	Energy conservation with efficiency improvement	Reduction of the plastic line process from 3C2B (3 Coat 2 Base) to 2C1B (2 Coat 1 Base) by introducing Pre-Lacquer Decal (PLD) stickers on side panels at Oragadam	Energy saving of 23,750 kWh
6	Energy conservation with efficiency improvement	Implementation of Himalayan and Guerrilla frame jigs in Powder Coating #1, combined with continuous frame loading at Oragadam	Energy saving of 20,134 kWh
7	Energy conservation with efficiency improvement	Implementation of Variable Frequency Drives across various locations	Energy saving of 20,064 kWh
8	Energy conservation with efficiency improvement	Improvement of the density of the passivation-silencer basket	Energy saving of 4,800 kWh
9	Energy conservation with efficiency improvement	Enhancement of the lighting system by replacing legacy fixtures with 90W LED lights	Energy saving of 3,308 kWh
10	Energy conservation with efficiency improvement	Implementation of a "One Touch Manager" for air conditioning controls	Energy reduction of 448 kWh
11	Energy conservation with efficiency improvement	Conversion of the hydraulic intermediate power pack on the CNC machine	Energy saving of 72,000 kWh
12	Energy conservation with efficiency improvement	Conversion of the transfer slide from pneumatic to electrical movement at the Vallam Vadagal Engine Assembly plant	Energy saving of 9,108 kWh/year

Sr. No	Initiative undertaken	Details of the initiative (Web link, if any may be provided along with summary)	Outcome of the initiative
13	Energy conservation with efficiency improvement	Reduction of compressor pressure from 6.5 bar to 5.5 bar to decrease idle time	Energy saving of 26,400 kWh
14	Energy conservation with efficiency improvement	Conversion of the wash water RO skid to Variable Frequency Drive operation	Energy saving of 904 kWh
15	Energy conservation with efficiency improvement	Reduction of the scrubber Variable Frequency Drive frequency from 50 Hz to 40 Hz	Annual energy saving of 280,800 kWh
16	Energy conservation with efficiency improvement	Implementation of an air blower bypass valve for system optimisation	12,864 kWh/year
17	Energy conservation with efficiency improvement	Installation of timers on the Lighting Distribution Boards for controlled operation	Energy saving of 48,024 kWh/year
18	Energy conservation with efficiency improvement	Installed motion sensors in the filter pump area and Uninterruptible Power Supply rooms installed	Annual energy saving of 9,468 kWh
19	Energy conservation with efficiency improvement	Provided manual ON/OFF controls for the Nitric Acid Fume scrubber during idle periods	Energy saving of 403,200 kWh/year
20	Energy conservation with efficiency improvement	Implementation of an automatic ON/OFF control mechanism for the canteen Air Handling Unit blower system	Energy saving of 103,680 kWh/year
21	Energy conservation with efficiency improvement	Completion of the implementation of timers on shopfloor exhaust fans	Energy saving of 24,756 kWh/year
22	Energy conservation with efficiency improvement	Achieved an overall LPG saving of 2.71 Metric tonnes in FY 2025-26 through various optimisation projects including the installation of a heat pump	2.71 MT LPG savings

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

The Company has a Risk Management Committee, as part of its Board framework, which has oversight of business continuity and related risks and their mitigation strategies. The committee works on creating a framework for identification of risks related to finance, operations, sectorial, sustainability, & cyber security; while adopting appropriate measures for risk mitigation that include systems and processes for internal control. The committee also monitors and oversees the implementation of the risk management policy, including evaluating the adequacy of risk management systems. climate-related risks are also managed as part of this process. EML is also undertaking a Climate Risk Assessment exercise to evaluate physical and transitional risks, compute financial impact of risks and opportunities, prioritisation of risks and development of mitigation plans. The exercise will cover all its key offices, tech centres, and manufacturing facilities. The governance structure at The Company will be reviewed as per TCFD / IFRS2 guidelines and a detailed Climate Risk report will be prepared.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

There has been no significant adverse impact to the environment, arising from the value chain of the entity noticed during the onsite supplier assessments. Proactive measures including, education, audit mechanisms using a common check list, open items closure, and compliance monitoring, etc., were taken for critical parameters that could have a negative environmental impact.

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

The Company initiated ESG audits in FY 2023-24. Cumulative 90.9% suppliers by purchase value have been assessed until March 31, 2026 of which 9.7% suppliers were assessed in FY 2025-26.

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

No green credits have been generated or procured during the period under review.

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

ESSENTIAL INDICATORS

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

EML has a total of eight affiliations with trade and industry associations / chambers

1. 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.

Sr. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
1	Society of Automotive Fitness and Environment (SAFE)	National
2	Society of Indian Automobile Manufacturers (SIAM)	National
3	Confederation of Indian Industry (CII)	National
4	Bureau of Indian Standards (BIS)	National
5	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
6	Employers' Federation of Southern India (EFSI)	National
7	Federation of Automobile Dealers Associations of India (FADA)	National
8	The Automotive Research Association of India (ARAI)	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.

Sr. No.	Name of the authority	Brief of the case	Corrective action taken, if any
NA			

There have been no issues pertaining to anti-competitive conduct during the year.

LEADERSHIP INDICATORS

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

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain ? (Yes/No)	Frequency of Review by Board (Annually/Half yearly / Quarterly / Others—please specify)	Web link, if available
The Company continues to contribute to industry development and public welfare through active participation in relevant industry associations. It supports a range of SIAM-led initiatives covering product safety, alternative-fuel mobility, environmental matters, fuel-related policies, and customer awareness. The Company's ESG and related policies further reflect its progressive approach to promoting safe, responsible, and inclusive development					

PRINCIPLE 8: **Businesses should promote inclusive growth and equitable development.**

ESSENTIAL INDICATORS

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant web link
The Company conducted mandatory third-party impact assessments of Six Social Mission programmes pertaining to different themes as per the CSR Rules for FY 25-26. However, no rehabilitation and resettlement activities were carried out, and hence no Social Impact Assessments under applicable laws were conducted.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in FY 2025-26 (In INR)
NA						

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

The Company engages regularly with local communities through consultations, stakeholder interactions, and project-level engagement mechanisms. Need assessment exercises are conducted prior to project implementation in consultation with community members and partner organisations, and most programme activities are designed to be community-led so that benefits flow back to the community. Community members may share feedback, concerns, or grievances through project teams, implementation partners, and designated Company representatives. During programme execution, continuous interactions are undertaken with communities to gather feedback, understand issues, and undertake course corrections wherever required. Feedback received is reviewed through ongoing stakeholder engagement and periodic project reviews. Impact assessments are carried out as per applicable CSR requirements and, where relevant, also for learning and improvement. The Company also focusses on building long-term relationships with communities and supporting them through relevant initiatives.

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	**15.68%**	9.28%
Directly from within India	**89.45%**	89.56%

**Note: The previous year's figure has been restated based on the requirements of the Industry Standard Forum Note on BRSR.*

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

Location	FY 2025-26	FY 2024-25
Rural	**-**	-
Semi Urban	**14.48%**	14.20%
Urban	**10.11%**	7.47%
Metropolitan	**75.41%**	78.33%

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

Note: Permanent & non permanent employees, permanent workers pertaining to Indian region are considered for reporting these parameters

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
NA	

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

SR. NOs	State	Aspirational District	Amount Spent (in ₹ Lakhs)
1	Assam	Barpeta	4.0
2	Assam	Baksa	5.1
3	Mizoram	Mamit	4.0
4	Nagaland	Kiphire	9.8
5	Arunachal Pradesh	Zemithang	73.0
6	Himachal Pradesh	Chamba	82.3

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

No

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

NA

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

NA

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:

Sr. No.	Intellectual property based on traditional knowledge	Owned / Acquired (Yes / No)	Benefit shared (Yes / No)	Basis of calculating benefit share
		None		

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

Name of authority	Brief of the case	Corrective action taken
	NA	

6. Details of beneficiaries of CSR projects:

S. No	CSR project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
	Community Beneficiaries		
1	Himalayan Hub	16,537	76%
2	Himalayan Knot	1,268	85%
3	The Great Himalayan Exploration	557	75%
4	Green Pit Stops	3,272	80%
5	Biodiversity conservation	14,970	90%
6	Sports, Education, & Health	10,327	85%
7	Education and Health	33,477	70%
8	Local area development	4,199	60%
9	Disaster relief	9,445	100%
10	Journeying across the Himalayas	1,389	60%
	Environment Beneficiaries		
11	Snow leopards recorded	50	NA

Note: Above numbers indicated are the primary beneficiaries of the different CSR projects. In addition, the Company through its Social Mission has reached out to >23 Lakhs people as secondary beneficiaries.

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

ESSENTIAL INDICATORS

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

We have a well-established process for managing customer feedback and complaints. Ensuring customer satisfaction by prioritising their voices is of utmost importance to us. To make it easy for our customers to connect, we offer multiple channels, including phone, email, social media, and our website. We utilise an automated ticketing system that registers each piece of feedback or complaint as a case. As soon as a case is created, the customer receives a confirmation notification, and the relevant team is immediately alerted with the necessary details to connect with the customer. We ensure consistent follow-up and keep the customer informed at every stage of the process until their issue is resolved. Upon resolution, the customer receives a notification confirming the closure of their case. Subsequently, a Customer Satisfaction (CSAT) survey is sent to gather feedback on their overall experience and the quality of the resolution provided. Internal teams also keep a check on TAT (Turnaround Time) to ensure closure of all cases at the earliest.

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

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

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil					
Advertising	Nil					
Cyber security	Nil					
Delivery of essential services	Nil					
Restrictive trade practices	Nil					
Unfair trade practices	Nil					
Other	**97,903**	**8**	**All pending complaints will be closed within FY 2026-27**	1,21,261	7	Complaints pending resolutions at the end of the year were resolved/ attended in FY 2025-26

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

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

There were no instances of voluntary or forced product recalls on account of safety issues during the reporting year.

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

Yes. The Company has established an Information Security Policy to address risks related to cybersecurity and data privacy. The policy incorporates a range of protective measures that are implemented across the value chain to support secure and uninterrupted business operations.

The policy defines the controls required to protect the Company's information assets and governs the access, use, and disclosure of information in accordance with applicable standards, legal requirements, and regulatory obligations.

https://eicher.in/content/dam/eicher-motors/investor/corporate-governance/codes-and-policies/EML%20Information%20Security%20Policy.pdf

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cybersecurity and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

No such instances so no corrective actions taken.

7. Provide the following information relating to data breaches:

a. Number of instances, of data breaches : Nil

b. Percentage of data breaches involving personally identifiable information of customers: Nil

c. Impact, if any, of the data breaches: NA

LEADERSHIP INDICATORS

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

The Company ensures that information related to its products and services is readily accessible to customers through its official website **https://www.royalenfield.com/in/en/motorcycles/** and other communication channels. Detailed product information is available on the website, enabling customers to review specifications, features, and related service details.

The Company also engages customers through targeted social media campaigns, dealership interactions, and on-ground activations to enhance product awareness and engagement. In addition, each customer is provided with an owner's manual at the time of vehicle delivery through authorised dealerships, offering comprehensive guidance on product usage, maintenance, and related services.

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

The Company places the highest priority on safety and the responsible use of its products. The Company encourages all customers to adhere to prescribed safety guidelines and adopt safe riding practices in all operating conditions.

To reinforce this commitment, the Company actively promotes road safety awareness through targeted initiatives and social campaigns, including "Helmets for India," which advocate the consistent use of appropriate protective gear and responsible riding behaviour among consumers.

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

The Company communicates the discontinuation of its products and services through its website.

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)

Customers receive comprehensive product information through the owner's manual. Additionally, essential operational and educational points are conveyed to customers during vehicle delivery, including product features and recommended service schedules. The Company also has a mobile application where the customers can easily get information on any product. For channel partners, the Company has developed an online platform (REKart) for facilitating ease of ordering spare parts.

The Company conducts customer satisfaction surveys through the Net Promoter Score process. Feedback received through the process is considered for further improvement.

INDEPENDENT ASSURANCE STATEMENT

INDEPENDENT ASSURANCE STATEMENT

to the Management of Eicher Motors Limited

Eicher Motors Limited (Corporate Identity Number L34102DL1982PLC129877, hereafter referred to as 'Eicher Motors' or 'the Company') commissioned DNV Business Assurance India Private Limited ('DNV', 'us' or 'we') to undertake an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR') for Financial Year (FY) 2025-26. The disclosures include BRSR Core as per Annexure 17A of SEBI's Master Circular for BRSR (Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026).

Our Conclusion:

Based on our review and procedures followed for reasonable level of assurance, DNV is of the opinion that, in all material aspects, the BRSR Core Key Performance Indicators (KPIs) under 9 ESG attributes (as listed in Annexure I of this statement) for FY 2025-26 are reported in accordance with reporting requirements outlined in Industry Standard on Reporting of BRSR Core.

Scope of Work and Boundary

The scope of our engagement includes independent assurance of 'BRSR Core' – Reasonable level of assurance for FY 2025-26.

Boundary covers the performance of Eicher Motors operations that fall under the direct operational control of the Company's Legal structure. Based on the agreed scope with the Company, the boundary of reasonable assurance covers the operations of Eicher Motors across all locations in India covering four manufacturing plants and one office (headquarters).

Reporting Criteria and Standards

The disclosures have been prepared by Eicher Motors in reference to:

- Industry Standard on Reporting of BRSR Core, Circular No.: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated Dec 20, 2024.
- BRSR Core (Annexure 17A) as per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, "Master circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities", dated January 30, 2026.
- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

Assurance Methodology/Standard

This assurance engagement has been carried out in accordance with DNV's VeriSustain™ protocol, V6.0, which is based on our professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information. DNV's VeriSustain™ Protocol, V6.0 has been developed in accordance with the most widely accepted reporting and assurance standards. Apart from DNV's VeriSustain™ protocol (V6.0), DNV team has also followed ISO 14064-3 - Specification with guidance for the verification and validation of greenhouse gas statements to evaluate disclosures wrt. Greenhouse gases.

Basis of our conclusion

As part of our independent assurance engagement, we have evaluated the reported environmental, social, and governance (ESG) information against the agreed criteria. Throughout the engagement, we exercised rigorous professional judgment and maintained a high level of professional skepticism to ensure the integrity and reliability of our conclusions.

Our competence and Independence

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO/IEC 17029:2019- Conformity Assessment – General principles and requirements for validation and verification bodies and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. DNV has complied with the Code of Conduct during the assurance engagement. DNV's established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements.

This engagement work was carried out by an independent team of sustainability assurance professionals. During the reporting period i.e. FY 2025-26, DNV, to the best of its knowledge, was not involved in any non-audit/non-assurance work with the Company and its Group entities which could lead to any Conflict of Interest. DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement. DNV maintains complete impartiality toward stakeholders interviewed during the assurance process.

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of Eicher Motors. We carried out the following activities:

- Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes. The Industry Standard on Reporting of BRSR Core used a basis of reasonable level of assurance.
- Evaluation of the design and implementation of key systems, processes and controls for collecting, managing and reporting the BRSR Core indicators. Assessment of operational control and reporting boundaries
- Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core indicators. Engaged

directly with stakeholders to gather insights and corroborative evidence for each disclosed indicator.

- DNV audit team conducted on-site and remote audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage contribution each site makes to the reported indicator, complexity of operations at each location (high/low/medium) and reporting system within the organization. Sites selected for audits are listed in Annexure II.
- Interviews with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed the Report. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.
- Verification of the consolidated reported performance disclosures in context to the Principle of Completeness as per VeriSustain™ Protocol, V6.0 for reasonable level of assurance for the disclosures.

Inherent Limitations

DNV's assurance engagement assume that the data and information provided by the Company to us as part of our review have been provided in good faith, is true, complete, sufficient, and authentic, and is free from material misstatements. The assurance scope has the following limitations:

- The assurance engagement considers an uncertainty of ±5% based on materiality threshold for estimation/measurement errors and omissions.
- DNV has not been involved in evaluation or assessment of any financial data/performance of the company. DNV opinion on specific BRSR Core indicators (for total revenue from operations; Principle 3, Question 1(c) of Essential Indicators for Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company; Principle 8, Question 4 of Essential Indicators, Principle 1, Question 8 of Essential Indicators and Principle 1, Question 9 of Essential Indicators) relies on the third party audited financial reports of the Company. DNV does not take any responsibility of the financial data reported in the audited financial reports of the Company.
- The assessment is limited to data and information within the defined Reporting Period. Any data outside this period is not considered within the scope of assurance.
- Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement.
- The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance.
- The assessment does not include a review of the Company's strategy or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.
- The assurance does not extend to mapping the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.
- Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
- The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.

Responsibility of the Company

Eicher Motors has the sole responsibility for the preparation of the BRSR Report and is responsible for all information disclosed in the BRSR Core and BRSR Report. The company is responsible for maintaining processes and procedures for collecting, analyzing and reporting the information and also, ensuring the quality and consistency of the information presented in the Report. Eicher Motors is also responsible for ensuring the maintenance and integrity of its website and any referenced BRSR disclosures on their website.

DNV's Responsibility

In performing this assurance work, DNV's responsibility is to the Management of the Company; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company. DNV disclaims any liability or co-responsibility for any decision a person or entity would make based on this assurance statement.

Use and distribution of Assurance Statement

This assurance statement, including our conclusion has been prepared solely for the exclusive use and benefit of management of the company and solely for the purpose for which it is provided. To the fullest extent permitted by law, DNV does not assume responsibility to anyone other than company for DNV's work or this assurance statement. We have not performed any work, and do not express any conclusion, on any other information that may be published outside of the Report and/or on Company's website for the current reporting period.

The use of this assurance statement shall be governed by the terms and conditions of the contract between DNV and the Eicher Motors. DNV does not accept any liability if this assurance statement is used for any purpose other than its intended use, nor does it accept liability to any third party in respect of this assurance statement.

For DNV Business Assurance India Private Limited,	
Sarkar, Chandan Digitally signed by Sarkar, Chandan Date: 2026.07.15 15:22:10 +05'30'	Sharma, Anjana Digitally signed by Sharma, Anjana Date: 2026.07.15 15:42:40 +05'30'
Chandan Sarkar Lead Verifier DNV Business Assurance India Private Limited, India.	**Anjana Sharma** Assurance Reviewer DNV Business Assurance India Private Limited, India.
Assurance Team: Mohanakrishnan R, Sudharshan K, Thyagaraj Subbarayan	

15/07/2026, Bengaluru

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Annexure I – BRSR Core Verified Data for FY 2025-26

Stipulated as per BRSR Core provided by the company.

Sr. No.	Attribute	BRSR Core Parameter	Unit	Verified Value for FY 2025-26
1	Green-house gas (GHG) footprint	Total Scope 1 emissions	MT of CO_2e	21,958.96
		Total Scope 2 emissions (Location Based)	MT of CO_2e (Location Based)	87,034.27
		Total Scope 2 emissions (Market Based)	MT of CO_2e (Market Based)	7,205.81
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Market Based)	MT of CO_2e / Turnover in Crore INR (Market Based)	1.28
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Market Based)	MT of CO_2e / Turnover adjusted for PPP in Million USD (Market Based)	2.61
		Total Scope 1 and Scope 2 emission intensity in terms of physical output (Market Based)	MT of CO_2e / number of Vehicle Manufactured (Market Based)	0.02
2	Water footprint	Total water consumption	kL	3,19,573.27
		Water consumption intensity	Total water consumption in kL / Turnover in crore INR	14.08
			Total water consumption in kilolitre / Turnover adjusted for PPP in Million USD	28.64
		Water intensity in terms of physical output	Total water consumption in kilolitre / Number of Vehicle Manufactured	0.26
		Water Discharge by destination and levels of Treatment	kL	0[1]
3	Energy footprint	Total energy consumed	gigajoule (GJ)	7,77,094.11
		% of energy consumed from renewable sources	In % terms	54.15
		Energy intensity	Energy intensity per rupee of turnover. GJ / Turnover in Crore INR	34.23
			Energy intensity per rupee of turnover adjusted for PPP. (GJ/ Turnover adjusted for PPP in Million USD)	69.63
			GJ/ Number of Vehicle Manufactured	0.63
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	MT	917.14
		E-waste (B)	MT	9.73
		Bio-medical waste (C)	MT	0.09
		Construction and demolition waste (D)	MT	0
		Battery waste (E)	MT	30.82
		Radioactive waste (F)	MT	0
		Other Hazardous Waste (G)	MT	2265.11
		Other Non-Hazardous Waste (H)	MT	5574.31
		Total (A+B + C + D + E + F + G+ H)	MT	8,797.19
		Waste intensity per rupee of turnover from operations	MT / Turnover in Crore INR	0.39
		Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	MT / Turnover adjusted for PPP in Million USD	0.79
		Waste intensity in terms of physical output	MT / Number of Vehicle Manufactured	0.01
		Total waste recovered through recycling, re-using or other recovery operations		
		(i) Recycled	MT	7040.93
		(ii) Re-used	MT	0
		Total	MT	7040.93
		total waste disposed by nature of disposal method		
		(i) Incineration	MT	0
		(ii) Landfilling	MT	0
		(iii) Other disposal options	MT	1723.14
		Total	MT	1723.14
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	In % terms	0.11
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's manufacturing sites)	Total recordable work-related injuries	2
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	0.05
			No. of fatalities	0
			High consequence work-related injury or ill-health (excluding fatalities)	0
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	6.51
		Complaints on PoSH	Total Complaints on Sexual Harassment (POSH) reported	3
			Complaints on PoSH as a % of female employees / workers	0.07
			Complaints on PoSH upheld	3
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases and from within India	Directly sourced from MSMEs/ small producers	15.68
			Sourced directly from within India	89.45

1 Eicher Motors report as NIL water discharge as they declare their Assets as Zero Liquid Discharge Units.

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		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	Location	
			Rural	0.0
			Semi-urban	14.48
			Urban	10.11
			Metropolitan	75.41
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	NIL
		Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	64
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Purchases from trading houses as % of total purchases	NA [2]
			Number of trading houses where purchases are made from	
			Purchases from top 10 trading houses as % of total purchases from trading houses	
			Sales to dealers / distributors as % of total sales	99
			Number of dealers / distributors to whom sales are made	1074
			Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	7.40
			Share of RPTs (as respective %age) in	
			Purchases	2.50
			Sales	5.31
			Loans & advances	50.50
			Investments	3.00

Annexure II – Sites selected for audits

S.no	Site	Location
1.	Corporate Office (onsite audit)	Headquarters - Sholinganallur, Chennai
2.	Manufacturing plants (onsite audit)	Oragadam, Vallam Vadagal
3.	Manufacturing plant (remote audit)	Cheyyar

2 Not Applicable as there are no purchases from trading houses