Date: July 28, 2026

BSE Limited 25th Floor, P. J. Towers, Dalal Street, MUMBAI – 400 001 (Company Code: 505714)	**National Stock Exchange of India Limited** Exchange Plaza, Bandra Kurla Complex, Bandra (E), MUMBAI – 400 051 (Company Code: GABRIEL)

Sub: Submission of Business Responsibility and Sustainability Report (BRSR)

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed herewith is the Business Responsibility and Sustainability Report (BRSR) of the Company along with Independent Practitioner's Reasonable Assurance Report for the financial year 2025-26 which also forms part of the Annual Report for the financial year 2025-26 submitted to the Exchanges vide letter dated July 28, 2026.

We request you to take the above information on record and kindly acknowledge the receipt.

Thanking you,

Yours faithfully,

For Gabriel India Limited

Nilesh Jain

Digitally signed by Nilesh Jain
Date: 2026.07.28 19:04:10 +05'30'

Nilesh Jain
Company Secretary & Compliance Officer
Email id: secretarial@gabriel.co.in

Encl: a/a

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	**Corporate Identity Number (CIN) of the Listed Entity**	L34101PN1961PLC015735
2	**Name of the Listed Entity**	GABRIEL INDIA LIMITED
3	**Year of incorporation**	1961
4	**Registered office address**	29th Milestone, Pune-Nashik Highway, Village Kuruli, Taluka Khed, Pune – 410501
5	**Corporate address**	29th Milestone, Pune-Nashik Highway, Village Kuruli, Taluka Khed, Pune – 410501
6	**E-mail**	secretarial@gabriel.co.in
7	**Telephone**	+91 2135670161
8	**Website**	www.anandgroupindia.com/gabrielindia
9	**Financial year for which reporting is being done**	FY 2025-26
10	**Name of the Stock Exchange(s) where shares are listed**	BSE Limited NSE Limited
11	**Paid-up Capital**	₹ 14,36,43,940
12	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Anand Sontakke Chief Operating Officer Phone: 9011018053; e-mail: anand.sontakke@gabriel.co.in 29th Milestone, Pune-Nashik Highway, Taluka Khed, Village Kuruli, Distt. Pune 410 501 Maharashtra India Email: secretarial@gabriel.co.in Contact: 02135-610714
13	**Reporting boundary**	The BRSR is prepared basis standalone boundary i.e., plants and offices owned by Gabriel India Limited. This includes the following: **Main Plants** 1. Chakan 1 2. Chakan 2 3. Khandsa 4. Parwanoo 5. Sanand 6. Dewas 7. Nashik 8. Hosur **Satellite plants** 9. Manesar 10. Chhatrapati Sambhajinagar 11. Hosur S3 Each plant has an administrative office as well.
14	**Name of assurance provider**	Price Waterhouse Chartered Accountants LLP
15	**Type of assurance obtained**	Reasonable Assurance on BRSR Core Attributes

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacturing of Shock absorbers, Struts & Front forks	97.67%
2	Trading	Trading of Automobile components	1.17%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Shock absorbers, Struts & Front forks	293001	97.70%
2	Trading Goods	465902	1.10%
3	Sales of Tools and Services	475206	0.40%
4	Others (Including Scrap)	467907	0.80%

Note: NIC Code is determined as per NIC Code Search - MOSPI

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	8	3	11
International	-	-	-

**All plants have an administrative office within the facility.*

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	29
International (No. of Countries)	30

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

3%

c. A brief on type of customers

The Company manufacturers auto-components which cater to various segments of customers. These include major Tier 1 & Tier 2 segments, two & three-wheeler companies, passenger vehicle manufacturers, Indian Railways, and commercial vehicle manufacturers in India as well as global OEMs. The Company also caters to a robust aftermarkets segment and has recently ventured into sales of auto-parts to e-bikes with the transition of electric vehicles.

Business Responsibility and Sustainability Report (Contd.)

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	EMPLOYEES					
1.	Permanent (D)	768	680	89%	88	11%
2.	Other than Permanent (E)	22	18	82%	4	18%
3.	**Total employees (D + E)**	**790**	**698**	**88%**	**92**	**12%**
	WORKERS					
4.	Permanent (F)	2,526	2,099	83%	427	17%
5.	Other than Permanent (G)	3,123	2,783	89%	340	11%
6.	**Total workers (F + G)**	**5,649**	**4,882**	**86%**	**767**	**14%**

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total differently abled employees (D + E)**	**0**	**0**	**0**	**0**	**0**
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	5	4	80%	1	20%
5.	Other than permanent (G)	9	9	100%	0	0%
6.	**Total differently abled workers (F + G)**	**14**	**13**	**93%**	**1**	**7%**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	3	50%
Key Management Personnel (KMP)	4	1	25%

Note: *KMPs include Managing Director, 1 Whole Time Director, Company Secretary and CFO*

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	24.27%	16.56%	23.41%	18.03%	20.78%	18.32%	24.46%	26.32%	24.66%
Permanent Workers	43.18%	43.38%	43.23%	45.21%	45.00%	45.16%	50.15%	50.83%	50.29%

Turnover Rate: *Calculated basis no. of persons who have left the employment of the entity in the FY *100)/Average no. of persons employed in the category (as per guidance from SEBI)*

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

23. (a) 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	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Asia Investments Private Limited	Holding	52.64%	No
2	Inalfa Gabriel Sunroof Systems Private Limited	Subsidiary	100%	No
3	Gabriel Europe Engineering Centre	Subsidiary	100%	No
4	Jinhap Gabriel Auto India Private Limited	Subsidiary	51%	No
5	SK Enmove Gabriel India Private Limited	Joint Venture	49%	No

VI. CSR Details			Response
24.	(i)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
	(ii)	Turnover (in ₹ million)	42,829.50
	(iii)	Net worth (in ₹ million)	13,331.14

Note: *Turnover is considered as total turnover of the Company (including other income)*

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	Current Financial Year (FY 2025-26)			Previous Financial Year (FY 2024-25)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. The Company has various channels to record grievances from stakeholders. We have a dedicated portal for complaints to be recorded and resolved in a timely manner. A designated email address for sustainability related concerns has also been created at sustainability@gabriel.co.in	0	0	-	0	0	-
Investors		0	0	-	0	0	-
Shareholders		5	0	-	241	0	-
Employees and workers*		1	0	Grievance registered under POSH mechanism	1	0	Grievance registered under POSH mechanism
Customers		0	0	-	0	0	-
Value Chain Partners		0	0	-	0	0	-

Note 1: *The one complaint upheld pertains to a case that was received during FY 2025–26 and subsequently concluded in April 2026*

Note 2: *Grievances pertaining to employees and workers have been restated for FY 2024-25 on the basis of updated guidance and methodology.*

Business Responsibility and Sustainability Report (Contd.)

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

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

S. No.	Material issue	Indicate whether risk/ opportunity	Rationale for risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
1	Investment in clean technology	Risk	Inadequate or delayed investment in clean and low carbon technologies may result in a higher operational carbon footprint and constrain the Company's ability to meet its stated emissions reduction and net zero commitments. Failure to achieve these targets increases exposure to climate transition risks, including changing customer preferences, evolving regulatory expectations, and heightened scrutiny across the value chain.	The Company integrates climate considerations into its capital expenditure and procurement decisions by evaluating the carbon footprint of new machinery and manufacturing processes at the procurement stage. This assessment supports informed decision making and prioritises the adoption of energy efficient and low emission technologies across operations. Wherever feasible, the Company also emphasises the sourcing and use of renewable and green energy to reduce Scope 2 emissions. In addition, during the manufacturing phase, Gabriel India implements multiple initiatives aimed at increasing investment in clean technologies and improving environmental performance. These initiatives include systematic waste reduction, energy conservation measures, and enhancements in resource efficiency across production processes. Such measures contribute to the optimisation of energy and material use, reduction of emissions intensity, and alignment with the Company's emissions reduction objectives.	**Positive**
2	Water Stewardship	Risk	Water is a critical input for the Company's manufacturing operations and is extensively used in product cooling, cleaning, and processing activities. Inadequate implementation of responsible water stewardship practices may lead to inefficient water use and increased pressure on local water resources, particularly in water stressed regions.	The Company recognises that water is a critical resource for its manufacturing operations and is intensively used across product cooling, cleaning, and processing activities. In the context of growing environmental concerns, increasing water stress in operational regions, and evolving regulatory requirements, responsible water management has become both an environmental imperative and a business necessity. The Company acknowledges that proactive water conservation not only supports sustainable use of shared water resources but also delivers tangible business benefits, including cost optimisation, improved operational efficiency, and enhanced stakeholder confidence and reputation. Accordingly, Gabriel India has implemented a structured water stewardship programme focused on reducing freshwater withdrawal and improving water-use efficiency across its facilities. Key elements of this programme include:	**Negative**

S. No.	Material issue	Indicate whether risk/ opportunity	Rationale for risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
				• Setting specific and measurable water reduction targets, aligned with operational requirements and regulatory expectations • Identification and prioritisation of water saving opportunities across manufacturing processes through regular assessments • Implementation of water efficient technologies and practices, including closed loop water systems, reuse and recycling mechanisms, and optimisation of water consumption in existing processes • Regular monitoring, measurement, and reporting of water withdrawal, consumption, and efficiency metrics to track performance and identify continuous improvement opportunities These measures support the Company's efforts to mitigate water related operational and reputational risks, ensure long term water security for its operations, and contribute to responsible stewardship of community water resources.	
3	Waste Management	Opportunity	Effective waste management presents a significant opportunity for the Company to enhance resource efficiency and reduce its overall environmental footprint. The Company has adopted a systematic approach to waste management by implementing waste reduction, reuse, and recycling practices across its manufacturing operation.	-	**Positive**
4	Energy and Emissions Management	Opportunity	Effective energy use and emissions control are central to Gabriel India's response to climate-related challenges. The Company prioritises the adoption of energy optimised technologies, modern equipment, and efficient operational practices to lower overall energy demand and reduce Scope 1 emissions. Increased reliance on renewable sources for power consumption further supports the reduction of Scope 2 emissions, reinforcing the Company's commitment to responsible environmental performance.	-	**Positive**

Business Responsibility and Sustainability Report (Contd.)

S. No.	Material issue	Indicate whether risk/ opportunity	Rationale for risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
5	Sustainable Products and Services	Opportunity	Integrating sustainability into products and service offerings plays a vital role in strengthening corporate credibility and long-term brand value. Gabriel India's emphasis on sustainable solutions helps build customer trust, foster repeat engagement, and deepen lasting relationships with stakeholders. Environment conscious product development also focuses on end of life considerations by enabling easier dismantling and recycling. This is achieved through the selection of recyclable materials, minimisation of hazardous components, and clear labelling to support responsible disposal and recycling practices.	-	**Positive**
6	Environmental Risk Compliance	Risk	As environmental regulations governing air emissions, water use, waste management, and pollution prevention continue to evolve and become more stringent, inadequate identification, assessment, and management of environmental risks could expose the Company to compliance gaps.	To mitigate environmental risks, the Company has implemented a clearly articulated and structured environmental risk management framework. This framework enables systematic identification, assessment, categorisation, and mitigation of environmental risks through a well defined and documented process, with specific roles and responsibilities assigned at each stage of risk management. The framework is designed to ensure continuous mapping and prioritisation of environmental risks across operations, including those related to regulatory compliance, resource use, emissions, and pollution prevention. It incorporates mechanisms for regular monitoring, tracking, and review of identified risks, supported by a robust governance structure and established escalation protocols. Through periodic reviews and performance tracking, the Company ensures that mitigation measures remain effective and aligned with evolving regulatory requirements, operational conditions, and stakeholder expectations. This structured approach strengthens the Company's ability to proactively manage environmental risks, prevent compliance lapses, and safeguard long term operational resilience and reputation.	**Negative**

S. No.	Material issue	Indicate whether risk/ opportunity	Rationale for risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
7	Responsible Procurement	Opportunity	Responsible procurement supports the Company's efforts to reduce its environmental footprint by encouraging environmentally responsible practices among suppliers, while also contributing to broader sustainable development objectives. Engagement with sustainability aligned suppliers fosters innovation, improves quality and efficiency, and enhances the stability of long term supplier relationships.	-	**Positive**
8	Biodiversity	Opportunity	Biodiversity conservation presents a strategic opportunity for the Company to drive innovation, strengthen sustainability performance, and create long term value. By integrating biodiversity considerations into product development, manufacturing practices, and supply chain management, the Company can identify innovative approaches to reduce its environmental footprint and minimise impacts on natural ecosystems	-	**Positive**
9	Employee Wellbeing and Development	Opportunity	To safeguard the Company's financial resources, it is crucial to address the accumulating expenses related to recruitment, onboarding and training. This can be achieved by prioritising the establishment of an appealing work environment, offering competitive compensation and benefits, and creating opportunities for growth and development. By nurturing a positive company culture, Gabriel India can boost productivity, reduce costs, maintain consistent quality, preserve institutional knowledge and ultimately enhance its competitive edge in the market.	-	**Positive**

Business Responsibility and Sustainability Report (Contd.)

S. No.	Material issue	Indicate whether risk/ opportunity	Rationale for risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
10	Occupational Health and Safety	Risk	Compliance with health and safety regulations is paramount for a Company like Gabriel India. Breaches of health and safety regulations can tarnish the Company's reputation, both internally and externally. Negative publicity surrounding workplace accidents or illnesses can erode trust among stakeholders, including employees, customers and investors. It can also lead to increased cost for the Company including medical expenses, compensation claims and insurance premiums	• The Company has put several safeguards in place to ensure that the staff are safe on the job. • The Company has built a framework for safety through a methodical manner known as the Gabriel India House of Safety Culture. • All the employees can use an application called 'Myennovation' to report any type of safety hazard, such as near misses, unsafe conduct, or situations. • As required by ISO14001/ISO45001 certification, the Company has provided extensive EHS training to all personnel. • Safety awareness sessions include details on the importance of PPEs, Lock Out Tag Out, firefighting, first aid, industrial safety practices and the Company's safety requirements, amongst others	**Negative**
11	Diversity, Inclusion & Nondiscrimination	Opportunity	Embracing diversity and promoting an inclusive work environment can positively impact business performance. Employees are more likely to be attracted to and stay with an organisation that promotes a culture of inclusivity and provides equal opportunities for growth and advancement. When employees feel included, they are more likely to contribute their full potential, collaborate effectively and be motivated to achieve Company goals.	-	**Positive**
12	Human Rights	Risk	Non compliance with applicable labour laws and regulations constitutes a material sustainability and governance risk for the Company. Failure to uphold statutory labour standards not only violates fundamental human rights of employees but also exposes the Company to significant legal, operational, and reputational risks	The Company has implemented a comprehensive framework to uphold human rights, promote healthy labour relations, and mitigate risks related to labour non compliance and workplace practices. This framework is designed to ensure ethical conduct, legal compliance, and transparent engagement across the Company's operations and supply chains. Key elements of the Company's strategy for Rights and Labour Relations include: • **Robust human rights due diligence processes,** supported by an Ethics Committee and a formal ethics helpline, to ensure accountability, transparency, and timely identification and mitigation of human rights risks across operations and the supply chain	**Negative**

S. No.	Material issue	Indicate whether risk/ opportunity	Rationale for risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
				• **Comprehensive compliance programs and strict adherence to applicable labor and employment laws,** reinforced through regular internal reviews and mandatory training programs to build awareness of ethical conduct and legal obligations • **A strong whistleblower mechanism,** supported by a formal whistleblower policy, which protects employees who report unethical behavior or violations, thereby strengthening organisational integrity and trust • **Open communication channels and fair labour practices,** including respect for freedom of association and collective bargaining, to promote constructive employee relations and prevent labour unrest • **Continuous investment in employee well being, diversity, inclusion, and skill development,** aimed at enhancing workplace morale, productivity, and long term workforce capability By integrating ethics governance structures, whistleblower protections, and robust legal compliance frameworks, Gabriel India reinforces responsible corporate values, safeguards the rights of its workforce, and effectively mitigates legal, operational, and reputational risks associated with labour and human rights issues.	
13	Talent Retention	Opportunity	Access to Top Talent: Effective recruitment strategies attract skilled and qualified individuals, leading to a competitive edge in the marketplace. Enhanced Innovation & Creativity: A diverse and talented workforce fosters a culture of innovation, resulting in better problem solving and development of creative solutions. Improved Productivity & Performance: The right people in the right roles can significantly boost productivity, efficiency and overall business performance. Reduced Costs: Lower employee turnover translates to reduced costs associated with recruitment, onboarding and lost productivity during training periods. Stronger Employer Brand: A reputation for attracting and retaining top talent enhances the employer brand and attracts a wider pool of qualified candidates in the future.	-	**Positive**

Business Responsibility and Sustainability Report (Contd.)

S. No.	Material issue	Indicate whether risk/ opportunity	Rationale for risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
14	Community Engagement	Opportunity	Gabriel India's operations are closely linked to the communities in which it is present, making community confidence and cooperation essential to business continuity. Meaningful engagement enables the Company to build credibility, nurture constructive relationships, and reinforce its role as a responsible corporate participant. By proactively seeking community feedback and responding to concerns in a transparent and timely manner, the Company can reduce the likelihood of disputes, public opposition, or unrest. Effective management of community expectations also helps safeguard reputation and avoid operational interruptions or unplanned costs.	-	**Positive**
15	Product Quality & Safety	Risk	Deficiencies in product quality or safety can expose the Company to significant legal and financial risks, including liability claims, expensive recalls, and erosion of brand credibility. In severe situations, product failures may raise safety concerns that weaken customer confidence and loyalty, adversely affecting sales and market perception. Quality-related shortcomings can also interrupt manufacturing plans, postpone product introductions, and drive-up operating costs. Non adherence to applicable safety standards may result in penalties, suspension of operations, and lasting reputational harm.	Ensuring the highest levels of product integrity and safeguarding consumer safety remain central to Gabriel India's operating philosophy. The Company follows a structured and proactive quality and safety framework that spans the entire product lifecycle and focuses on prevention, traceability, and continuous monitoring. **Quality Governance and Process Control** A robust Quality Management System is in place, supported by standardised controls across product design, development, testing, and manufacturing. This system ensures consistency, accountability, and adherence to defined quality benchmarks. **Early Detection and Prevention** Quality assurance measures include comprehensive testing and inspection at multiple stages of production. These controls help identify potential deviations early, enabling timely corrective action and reducing downstream risks. **Traceability and Recall Readiness** The Company maintains an integrated traceability framework for raw materials and components. This enables efficient identification, containment, and management of issues, including facilitating effective recalls whenever necessary. **Enhanced Safety Assurance** Product safety evaluations are conducted rigorously and extend beyond minimum regulatory requirements. This forward looking approach helps anticipate potential hazards and strengthens risk preparedness.	**Negative**

S. No.	Material issue	Indicate whether risk/ opportunity	Rationale for risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
				Lifecycle Risk Management Regular risk assessments are carried out across the product lifecycle to identify, prioritise, and address quality and safety related risks in a structured manner. **Post Market Surveillance** Product performance is continuously monitored after market launch to detect any emerging safety concerns and ensure prompt resolution once products reach end users.	
16	Economic Performance	Opportunity	Strong economic performance is fundamental to Gabriel India's financial resilience and sustained profitability. The Company's capacity to deliver stable and recurring revenues, exercise effective cost discipline, and maintain profitability underpins its long term sustainability. Sound financial outcomes also enable reinvestment into operations, support research and development initiatives, facilitate market expansion, and drive value creation for shareholders.	-	**Positive**
17	Ethics & Compliance	Risk	Non compliance with applicable laws and regulations can expose the Company to significant legal and financial consequences, including penalties, litigation, and potential criminal liability. Ethical misconduct may result in adverse public perception, erosion of customer confidence, and lasting damage to brand credibility. Organisations affected by ethical failures may also face loss of business opportunities, consumer backlash, or exclusion from key markets. A weak ethical culture heightens the risk of internal fraud, corruption, and inefficient use of resources, while also impacting employee morale, lowering productivity, and creating an unhealthy workplace environment.	To embed a strong culture of ethical conduct, openness, and accountability, Gabriel India has instituted a comprehensive set of practices aimed at ensuring regulatory compliance and responsible business behaviour across its operations. Key initiatives include: • Establishing and maintaining integrated compliance frameworks that address applicable laws and regulatory requirements across all operating geographies. • Delivering continuous ethics and compliance training programmes to enhance employee awareness of ethical standards and internal procedures. • Undertaking periodic assessments to identify potential compliance gaps and implementing timely corrective actions to mitigate associated risks. • Implementing a clearly defined and easily accessible whistleblower protection mechanism that enables employees to raise ethical concerns without fear of retaliation. • Promoting transparency and consistent communication with stakeholders regarding the Company's commitment to ethical conduct and compliance.	**Negative**

Business Responsibility and Sustainability Report (Contd.)

S. No.	Material issue	Indicate whether risk/ opportunity	Rationale for risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
				• Adopting and enforcing a comprehensive Code of Conduct that sets out the Company's ethical values, principles, and expected standards of behaviour for employees. • Applying responsible and ethical sourcing practices across the supply chain to support fair labour conditions and environmentally responsible operations. • Implementing robust internal control systems to prevent, detect, and address instances of fraud and misuse of resources. • Developing and enforcing anti corruption policies, including clear guidelines on gifts and hospitality, to mitigate risks related to bribery and corrupt practices. • Maintaining a secure and confidential ethics reporting mechanism that enables employees to raise concerns about unethical conduct without fear of retaliation.	
18	R&D & Intellectual Property Management	Opportunity	Continuous investment in research and development enables the creation of innovative products that strengthen competitive positioning and support market expansion. Effective innovation can unlock new revenue opportunities, enhance market share, and improve profitability. A strong innovation driven reputation also helps attract customers, investors, and skilled talent, reinforcing brand value. Securing patents and other intellectual property rights further safeguards innovations by limiting imitation by competitors and sustaining long term competitive advantage.	-	**Positive**
19	Market Presence & Customer Focus	Risk	Insufficient market visibility or a weak brand position may result in reduced sales potential and allow competitors to gain market share. Inability to consistently meet customer expectations can drive dissatisfaction and attrition. Gaps in customer service quality or product performance may negatively impact brand perception and weaken customer confidence. A limited understanding of evolving customer needs can lead to misaligned product	To improve customer experience, reinforce brand loyalty, and enhance adaptability in a rapidly evolving market, Gabriel India is implementing a focused set of customer centric and risk mitigation initiatives. These include: • Deploying a robust Customer Relationship Management (CRM) framework to monitor customer engagements, enable tailored communication, and ensure timely resolution of concerns. • Equipping employees through targeted training to deliver responsive, solution oriented, and proactive customer service.	**Negative**

S. No.	Material issue	Indicate whether risk/ opportunity	Rationale for risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
			development, resulting in offerings that fail to connect with target segments. Additionally, over dependence on a single product line or market segment increases exposure to market volatility and shifts in customer preferences, making the business more vulnerable to external disruptions.	Providing clear and easily accessible platforms for customer feedback, actively engaging with inputs received, and taking corrective actions where necessary. • Ensuring transparent and timely communication, particularly in relation to product related matters or customer grievances. Embedding corporate social responsibility initiatives into business operations to strengthen brand perception and deepen community engagement. • Expanding and diversifying the product portfolio and customer base to minimise dependence on any single market or product segment. • Developing comprehensive risk management and contingency strategies to anticipate market uncertainties and respond effectively to potential disruptions.	
20	Data Privacy & Security	Opportunity	Maintaining rigorous safeguards for personal information strengthens customer trust and reinforces the Company's credibility in the marketplace. As sensitivity toward privacy issues continues to rise, advanced data protection systems can distinguish an organisation from its peers. Anticipating and complying with evolving data protection requirements also helps limit the risk of regulatory action and legal consequences. Strong information security practices further allow Gabriel India to responsibly harness customer data for analysis and insights, enabling sound, evidence based decisions. Customers tend to develop long term relationships with organisations that consistently demonstrate their ability to protect personal information.	-	**Positive**
21	Corporate Governance, Transparency & Disclosures	Risk	Limited transparency, weak governance frameworks, or financial irregularities can undermine investor confidence and restrict access to capital. Failure to comply with statutory requirements or disclosure obligations may result in significant penalties, legal consequences, or criminal liability. A lack of ethical conduct or openness	To reinforce effective governance, earn stakeholder confidence, and maintain a high level of openness across its business activities, Gabriel India follows a disciplined and inclusive governance approach supported by the following actions: • Ensuring financial integrity through well defined internal control frameworks and strict compliance with applicable financial reporting and accounting norms.	**Negative**

Business Responsibility and Sustainability Report (Contd.)

S. No.	Material issue	Indicate whether risk/ opportunity	Rationale for risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
			can harm corporate reputation, trigger adverse media attention, and provoke stakeholder backlash. Inadequate transparency may also weaken trust among stakeholders, reducing effective communication, collaboration, and long term engagement.	• Maintaining continuous and constructive engagement with the investor community by proactively sharing relevant information, responding to queries, and communicating business performance in a timely manner. • Strengthening oversight through an independent internal audit mechanism and integrated risk management processes designed to identify, monitor, and address governance and compliance related risks. • Embedding environmental, social, and governance considerations into business decision making and operational practices as part of the Company's broader responsibility agenda. • Periodically conducting stakeholder focused materiality assessments to determine priority issues and facilitate meaningful dialogue with key stakeholder groups. • Enhancing transparency through comprehensive sustainability disclosures and regular reporting of ESG performance indicators aligned with stakeholder expectations. • Providing accessible and well defined grievance redressal platforms that allow stakeholders to raise concerns and seek appropriate resolution in a timely manner.	
22	Resilient Business Model	Opportunity	By strengthening its ability to withstand uncertainty, Gabriel India can pursue growth opportunities while developing a durable competitive position. This approach allows the Company to stay agile in the face of market shifts, manage potential risks effectively, create sustained value for stakeholders, and support enduring business performance.	-	**Positive**

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
POLICY AND MANAGEMENT PROCESSES									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available									

Principle 1:
- Annual Code of Conduct: https://www.anandgroupindia.com/wp-content/uploads/2018/01/ANAND-CodeofConduct.pdf

Principle 2:
- Responsible Procurement Policy: Responsible-Procurement-Policy-AJ.pdf

Principle 3:
- Environment, Health and Safety Policy: EOHS-Policy-AJ.pdf
- Policy on Prevention of Sexual Harassment (POSH): https://www.anandgroupindia.com/wp-content/uploads/2018/07/Prevention-of-Sexual-Harassment-Policy-Anand.pdf

Principle 4:
- Whistleblower Policy: https://www.anandgroupindia.com/wp-content/uploads/2018/01/Gabriel-India-Whistle-Blower-Policy.pdf

Principle 5:
- Policy on Prevention of Sexual Harassment (POSH): https://www.anandgroupindia.com/wp-content/uploads/2018/07/Prevention-of-Sexual-Harassment-Policy-Anand.pdf
- Whistleblower Policy: https://www.anandgroupindia.com/wp-content/uploads/2018/01/Gabriel-India-Whistle-Blower-Policy.pdf

Principle 6:
- Environment, Health and Safety Policy: EOHS-Policy-AJ.pdf

Principle 7:
- Whistleblower Policy: https://www.anandgroupindia.com/wp-content/uploads/2018/01/Gabriel-India-Whistle-Blower-Policy.pdf
- Annual Code of Conduct: https://www.anandgroupindia.com/wp-content/uploads/2018/01/ANAND-CodeofConduct.pdf

Principle 8:
- Responsible Procurement Policy: Responsible-Procurement-Policy-AJ.pdf

Principle 9:
- Data Privacy Policy: DataPrivacyPolicy.pdf

Business Responsibility and Sustainability Report (Contd.)

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No	No
4. Name of the national and international codes/certifications/labels/standards.	• ISO 9001 • IATF 16949 • ISO 14001 • ISO 45001								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	**Goals and Commitments** • Achieve Zero Waste to Landfill for all operations by 2030 • Achieve 50% renewable energy consumption by 2030 • Achieve zero injuries and zero accidents • Increase gender diversity to 25% females by 2030								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	Performance in FY 2025-26 • The Company has achieved Zero Waste to Landfill across all operations since FY 2024-25 • ~18% of the Company's energy consumption is attributed to renewable electricity sources. • The Company reduced LTIFR by ~93% • The Company achieved 0 LTIFR for employees. • The Company's current workforce comprises ~15% female employees and workers.								

Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

At Gabriel India, we continue to navigate the evolving expectations of the automotive industry with a firm commitment to responsible and sustainable growth. Our key ESG challenges include tightening environmental regulations, water scarcity, and the need for more efficient energy and material usage pressures inherent to our sector. Despite these challenges, we have set clear priorities. We are progressing toward carbon and water neutrality across our operations, supported by ambitious near term climate commitments that target substantial reductions in Scope 1 and Scope 2 emissions between 2023 and 2025.Our actions are already delivering meaningful results. Driven by energy efficiency initiatives, the Company has achieved an avoidance of 227 tonnes of GHG emissions annually. With an increasing investment in renewable electricity through captive solar power, renewable energy contributes 18% to our overall energy mix, as we remain steadfast in increasing the same in future. Cognisant of our environmental footprint, the Company has achieved Zero Waste to Landfill since FY 25 and will continue to ensure maximum resource efficiency and circularity through innovative initiatives.

We continue to strengthen our governance, align our disclosures with GRI Standards and global sustainability frameworks, and advance initiatives in water stewardship, waste reduction, and sustainable product development. We are also undergoing our first cycle of reasonable assurance this year, building further transparency and accountability on our ESG internal controls and reporting disclosures. As we move forward, our focus remains on operational excellence, environmental stewardship, and value creation for all stakeholders. We remain committed to shaping a greener, safer, and more resilient future for the mobility ecosystem.

Mr. Atul Jaggi

Managing Director,

Gabriel India Limited

8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	The **Board of Directors** is the highest authority responsible for implementation and oversight of business responsibility policies and programs. The ESG Steering committee reports directly to the Board of Directors and is the implementation body of ESG for GIL.
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.**	The **ESG Steering Committee** of the Board of Directors is responsible for the decision making of sustainability related issues and review/revisions of policies, processes, goals and targets, among others.

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	Y	Y	Y	Y	Y	Y	Y	Y	Y	Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Monthly for Principle 6 and Quarterly for all other Principles								

Business Responsibility and Sustainability Report (Contd.)

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.

P1	P2	P3	P4	P5	P6	P7	P8	P9
				No				

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles									
The entity does not have the financial or/human and technical resources available for the task									
It is planned to be done in the next financial year									
Any other reason									

SECTION C: PRINCIPLE WISE PERFORMANCE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	Code of Conduct, POSH at the Workplace, Health and Safety, Cybersecurity at Work, Inclusive Leadership (IDE)	100%
Key Management Personnel	4	Code of Conduct, POSH at the Workplace, Health and Safety, Cybersecurity at Work, Inclusive Leadership (IDE) & Gabriel Behavioral Model	100%
Employees other than BoD and KMPs	6	Code of Conduct, POSH at the Workplace, Cybersecurity at Work, Foundations of Diversity, Equity, Inclusion, and Belonging & Gabriel Behavioral Model	100%
Workers	3	POSH at the Workplace, Health and Safety Indicators	100%

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

MONETARY					
	NGBRC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	There has been no non-compliance by the Company of any legal requirements; nor has there been any penalty/stricture imposed on the Company by any stock exchange, SEBI or any other statutory authority on any matter related to capital markets.				
Settlement					
Compounding Fee					

NON-MONETARY					
	NGBRC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	There has been no non-compliance by the Company of any legal requirements; nor has there been any penalty/stricture imposed on the Company by any stock exchange, SEBI or any other statutory authority on any matter related to capital markets.				
Punishment					

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Not applicable as no non-compliances have been recorded by the Company.	

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

   Yes. The Company follows the Group Code of Conduct which provides direction to the Company on its ethical conduct and commitment to anti-bribery and anti-corruption.

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

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

Business Responsibility and Sustainability Report (Contd.)

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

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

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

Not applicable as no fines, penalties or actions taken by regulators, law enforcement agencies or judicial institutions on cases of corruption and conflicts of interest.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payable	61	59

Note 1: *As per the industry standards released by SEBI, 'cost of goods/services procured' includes all types of procurement such as raw material, spares, services, capex procurement items made by the Company.*

Note 2: *Closing Accounts Payable (including capital creditors) are considered for the purpose of this ratio.*

Note 3: *The data in the above table for FY 2024-25 has been restated to ensure consistency with the methodology followed in the current financial year.*

Note 4: *Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP, on the indicator in the table above for FY 2025-26.*

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 a % of total purchases	0.88%	0.91%
	b. Number of trading houses where purchases are made from	238	197
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	76.46%	80.82%
Concentration of sales	a. Sales to dealers/distributors as % of total sales	10.41%	10.81%
	b. Number of dealers/distributors to whom sales are made	550	541
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	22.17%	23.42%

Parameter	Metrics	FY 2025-26	FY 2024-25
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	2.99%	2.77%
	b. Sales (Sales to related parties/Total Sales)	0.20%	0.16%
	c. Loans & Advances (Loans & Advances given to related parties/Total Loans & Advances)	0.00%	96.33%
	d. Investments (Investments in related parties/Total Investments)	39.16%	43.33%

Note 1: *All the amounts relating to related parties are disclosed above areas per the audited standalone financial statements of for the year ended March 31, 2026.*

*For **"Sales to dealers/distributors as % of total sales"**, "total sales" has been taken as 'Revenue from operations' other than 'Export incentives' as disclosed in Audited Standalone Financial Statements for the year ended March 31, 2026. The revenue from operations also includes "government incentives received."*

*For **loans and advances and Investments**, closing balances disclosed in the audited standalone financial statements for the year ended March 31, 2026, have been considered.*

Note 2: *The data in the above table for FY 2024-25 has been restated to ensure consistency with the methodology followed in the current financial year.*

Note 3: *Transactions with trading houses have been provided basis for the clarification provided in the Industry Standards on reporting of BRSR Core released by SEBI.*

Note 4: *Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP,on the indicator in the table above for FY 2025-26.*

Leadership Indicators

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

Yes, the Company has internal processes in place to avoid/manage conflict of interests involving members of the board, and it is as per the Terms of Appointment of Directors to Board. The Company's Code of Conduct states that an employee or director of an ANAND Group Company shall always act in the interest of the Company and ensure that any business or personal association which he/she may have, does not involve a conflict of interest with the operations of the Company and his/her role therein. An annual declaration is also undertaken by all Board members to ensure their commitment.

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0	0	Not Applicable
Capex	3.23%	5.81%	Investments in Solar, Chromic acid bath purification, water treatment plant, LPG gas saving, RECD installation in DG, Fume extractor, LPG connections.

Business Responsibility and Sustainability Report (Contd.)

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

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

   Yes. Gabriel India Limited has a robust Responsible Procurement Policy. Responsible-Procurement-Policy-AJ.pdf. The Policy places priority on ensuring local sourcing to ensure environmental sustainability for the Company. As a result, more than 18% of our products have been procured from MSMEs.

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.**

Since the product is directly supplied to the OEMs, the Company has limited scope for reclaiming it at the end of its life cycle. The Company, however, has systems in place to recycle plastics (including packaging). For the disposal of such waste, the Company contracts with authorised recyclers and files returns with the appropriate statutory bodies.

4 **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to the Pollution Control Boards? If not, provide steps taken to address the same.**

Yes, EPR is applicable.

The Company has obtained Plastic Waste Registration from the Central Pollution Control Board (CPCB) under both the Brand Owner and Importer categories as per the Plastic Waste Management Rules. Currently, the Company is in the process of recycling and meeting these targets through CPCB authorised vendors. The EPR plan is submitted to CPCB as well.

Leadership Indicators

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
The Company has not conducted any life cycle assessments for the products until date. However, it is planning to carry out the LCA for products in the coming years.					

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
Not applicable as LCA has not been undertaken.		

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

Indicate Input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
The Company reuses aluminum chips which are generated as scrap during the casting process. The aluminum chips generated from casting of front fork tubes (input material) are re-melted and re-used in the casting of new front forks. In FY 2025-26, the Company reused 632 MT of aluminum chips amounting to 20%. Therefore, the Company reused 20% aluminum input out of total aluminum in manufacturing products.		

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

	FY 2025-26			FY 2024-25		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)	0	86	0	0	94	0
e-Waste	0	0	0	0	0	0
Hazardous Waste	0	0	0	0	0	0
Other Waste	0	0	0	0	0	0

**The Company is reporting the liability and obligations under plastic packaging recycling requirements of its EPR compliance as an Importer and Brand Owner. As a result, the Company has recycled 94 MT of plastic packaging in FY 2024-25 and 86 MT in FY 2025-26.*

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

Product Category	Total Products Sold	Reclaimed Products	Reclaimed products and their packaging materials as % of total products sold in respective category
Since the product is directly supplied to the OEMs, the Company has limited scope for reclaiming it at the end of its life cycle.			

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	678	678	100%	678	100%	0	0%	678	100%	678	100%
Female	87	87	100%	87	100%	87	100%	0	0%	87	100%
Total	**765**	**765**	**100%**	**765**	**100%**	**87**	**50%**	**678**	**50%**	**765**	**100%**
OTHER THAN PERMANENT EMPLOYEES											
Male	23	23	100%	23	100%	0	0%	23	100%	23	100%
Female	6	6	100%	6	100%	6	100%	0	0%	6	100%
Total	**29**	**29**	**100%**	**29**	**100%**	**6**	**50%**	**23**	**50%**	**29**	**100%**

Business Responsibility and Sustainability Report (Contd.)

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	2012	2012	100%	2012	100%	0	0%	2012	100%	2012	100%
Female	517	517	100%	517	100%	517	100%	0	0%	517	100%
Total	**2529**	**2529**	**100%**	**2529**	**100%**	**517**	**50%**	**2012**	**50%**	**2529**	**100%**
OTHER THAN PERMANENT WORKERS*											
Male	1935	1935	100%	1935	100%	0	0%	1935	100%	1935	100%
Female	162	162	100%	162	100%	162	100%	0	0%	162	100%
Total	**2097**	**2097**	**100%**	**2097**	**100%**	**162**	**50%**	**1935**	**50%**	**2097**	**100%**

**The other than permanent workers (Contractual workers) are covered under ESIC and EDLI.*

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

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.15%	0.11%

Note 1: *For the purpose of calculating the spending on measures towards well-being of employees and workers, the Company has considered the expense incurred towards employees/workers Health Insurance, Accidental Insurance, Life Insurance, Parental Leaves and Creche Facilities, net of any recoveries made from the respective employees/ workers*

Note 2: *The data in the above table for FY 2024-25 has been restated to ensure consistency with the methodology followed in the current financial year.*

Note 3: *The wellbeing cost includes salary paid to the employees during parental leave computed based on cost to company.*

Note 4: *For maternity and paternity benefits, the per day salary is calculated basis the wages paid to the employee at the financial year end or on the date of leaving, as applicable. The total benefit given to employee including Provident Fund is considered for the computation of maternity and paternity benefits*

Note 5: *Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP,on the indicators in the table above for FY 2025-26.*

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees cov-ered as a % of total employ-ees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	99.72%	87.19%	Yes
Gratuity	100%	100%	Yes	99.72%	87.19%	Yes
ESI	100%	100%	Yes	99.72%	87.19%	Yes

Note: *The Company provides benefits to its permanent employees and workers as per legal requirements.*

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.

GIL's Code of Conduct ensures Equal Opportunity of employment to all, irrespective of their caste, color, race, or disability. Additionally, GIL has also undertaken a needs assessment under the requirements of Rights of Persons with Disabilities Act, 2016. Towards this, the Company will be undertaking measures to develop an inclusive workspace in line with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company is also developing a policy in line with the Act's requirements to ensure an inclusive workspace for all.

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.**

GIL's Code of Conduct ensures Equal Opportunity for Persons with Disability. As per the CoC, GIL shall provide equal opportunities to all its employees and all qualified applicants for employment without regard to their race, caste, religion, colour, ancestry, marital status, gender, sexual orientation, age, nationality, ethnic origin or disability. Human resource policies comply with all local labour laws, while encouraging the adoption of global best practices. The Company also maintains a work environment free of all forms of harassment, whether physical, verbal, or psychological.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%

Business Responsibility and Sustainability Report (Contd.)

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees	The Company maintains a comprehensive grievance handling mechanism designed to ensure transparency, accessibility, and fairness for all employees. It upholds an open door policy that allows individuals at all levels to directly approach business heads, HR, Legal & Compliance, senior management, or other designated personnel. Employees may report grievances verbally to their immediate supervisor or manager or submit written complaints through an official form available with the HR department or via a designated grievance email address. To support anonymity, the Company also provides confidential reporting channels such as suggestion boxes or dedicated email IDs. In addition, a Whistle-Blower Policy enables employees and Directors to report unethical behavior, fraud, or violations of the ANAND Code of Conduct, with concerns directed to secretarial@gabriel.co.in. The Company maintains zero tolerance toward workplace sexual harassment and complies fully with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, including the establishment of an Internal Complaints Committee. The Anti-Sexual Harassment Policy also reiterates the commitment to recording grievances as per the POSH Act. Regular online training modules and awareness programs further reinforce understanding of these issues. Overall, the Company is committed to addressing grievances impartially, ensuring multiple avenues for redressal, and safeguarding employees against any form of victimisation.

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

	FY 2025-26			FY 2024-25		
	Total employees/ workers in re-spective category (A)	No. of employees/ workers in respective category, who are part of associations or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of associations or Union (D)	% (D/C)
Total Permanent Employees	**768**	**0**	**0**	**747**	**0**	**0**
Male	680	0	0	665	0	0
Female	88	0	0	82	0	0
Total Permanent Workers	**2,526**	**266**	**10.53%**	**2413**	**223**	**9.24%**
Male	2,099	245	11.67%	1972	201	10.19%
Female	427	21	4.92%	441	22	4.99%

**The table only consists of permanent employees and workers*

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

Training to Employees and Workers	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/A)
EMPLOYEES										
Male	698	652	93.41%	652	698	700	665	95.00%	501	72%
Female	92	81	88.04%	81	92	87	82	94.25%	34	39%
Total	**790**	**733**	**92.78%**	**733**	**790**	**787**	**747**	**94.63%**	**535**	**55%**
WORKERS										
Male	4882	3831	78%	2524	52%	3602	3602	100%	2389	66%
Female	767	689	90%	537	70%	522	522	100%	412	79%
Total	**5649**	**4520**	**80%**	**3061**	**54%**	**4124**	**4124**	**100%**	**2801**	**73%**

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	678	627	92%	665	564	84.81%
Female	87	76	87%	82	68	82.93%
Total	**765**	**703**	**90%**	**747**	**632**	**84.61%**
WORKERS						
Male	2012	2012	100%	1,972	1,972	100%
Female	517	517	100%	441	441	100%
Total	**2529**	**2529**	**100%**	**2,413**	**2,413**	**100%**

**The table covers only permanent employees and workers*

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 system?**

Yes.

The Company has an effective Occupation Health and Safety System in place, and the management at every level ensures that its protocols are strictly being adhered to by all personnel at all locations. All plants at Gabriel India Limited are ISO 45001 certified for Health and Safety and all the internationally recognised processes are in place as per the standard. The Company has appointed a dedicated Environment, Health and Safety (EHS) officer who ensures compliance with the norms related to employee health and safety for each plant. The employees are trained in EHS protocols continuously as required by ISO14001/ISO45001 certifications.

A structured framework for safety at Gabriel India Limited has been prepared namely, Gabriel India House of Safety Culture. This framework consists of six aspects of safety that have been elaborately outlined to achieve a sustainable safety culture. In addition, the training hours for EHS are being monitored by the management during business review meetings. Regular training is conducted by the EHS officer at shop floors covering safety and security aspects in the manufacturing process.

Business Responsibility and Sustainability Report (Contd.)

Gabriel India Limited celebrates national safety weeks at its all plants every year in which trainings and safety related good practices are discussed and implemented.

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

While continuously employing measures to promote employee well-being and healthcare, a proper hazard identification risk management system has been put in place to ensure continuous improvement of occupational health and safety of all the personnel employed by the organisation.

Hazard Identification Risk Assessment (HIRA) is carried out regularly by a levels in following six steps by a Process Owner or a Qualified Safety Officer well versed with details of all activities and safety standards: By systematically identifying hazards and assessing risks, potential dangers can be proactively managed and mitigated. HIRA empowers decision-makers to allocate resources effectively and prioritise safety, ultimately creating a secure and sustainable work environment.

HIRA is implemented at all plant locations following five basic steps that are given below

1. Identification of risks
2. Assessing risks
3. Analysing risks
4. Evaluating risk
5. Implementing controls

Based on the assessment, following actions are taken at by the Company:

1. Pre-assessment preparations
2. Pre-assessment meeting with EHS leaders
3. Conducting interviews
4. Safety observation tour/quantification of hazards
5. Evaluation of hazard/person/severity factors
6. Post evaluation activity

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

Yes. We have defined a process to report the work-related hazards as part of ISO 45001:2018 Occupational Health & Safety Management System.

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

Yes. GIL believes in creating an environment for employees in which their financial needs are met beyond their salary. All the Company employees are offered a variety of health and wellness benefits, including medical insurance and accident insurance for the employee and his/her immediate family, which provides financial assistance in the event of an accident or serious illness. In addition, the Company offers coverage for dependent parents, periodic health checks, wellness programmes, as well as nutritious and subsidised food.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.18	2.48
Total recordable work-related injuries	Employees	0	1
	Workers	10	16
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note 1: *The data in the above table for FY 2024-25 has been bifurcated between employees and workers to ensure consistency with the methodology followed in the current financial year. The LTIFR and recordable work-related injuries have been restated on that basis.*

Note 2: *Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP, on the indicators in the table above for FY 2025-26, other than on 'Total recordable work-related injuries'.*

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

Gabriel India Limited is committed providing a safe work environment that does not jeopardise the employee health and well-being. The Company has implemented various measures to affirm that the work premises are safe for the employees. They have built a framework for safety through a methodical manner known as the Gabri-el India House of Safety Culture. This framework consists of six areas of safety that have been meticulously de-signed to create a sustainable culture of safety first. The framework is currently under implementation. All its plants are certified with the ISO 45001 accreditation for Health and Safety. The Company has assigned an Envi-ronment, Health and Safety (EHS) officer for each plant to oversee compliance with the applicable safety stand-ards.

As required by ISO14001 and ISO45001 certifications, extensive EHS training is provided to the personnel. The Company places a high emphasis on EHS training and track the training hours in business review meetings. In addition to safety measures, it is ensured that all employees have access to additional healthcare facilities. As part of benefit offerings, annual health check-ups, eye check-ups, mental health programmes, yoga sessions and blood donation camps are conducted. The employees are given health insurance cards. For workers who are engaged in functions involving hazardous substances or perform welding operations, a medical check-up is con-ducted annually.

Regular health monitoring is ensured to reduce the risk of employees becoming ill and help is provided to employees and their families. New employee orientation on health and safety issues is a common practice in the Company. Safety awareness sessions include details on the importance of PPEs, Lock Out Tag Out, firefighting, first aid, industrial safety practices and the Company's safety requirements, amongst others. Task appropriate PPE kits are provided to all employees which include, safety glasses or face shields for eye and face protection from sparks and metal fragments, cut-resistant gloves for handling sharp materials, steel-toe boots to guard against falling objects, welding helmets, and fire-resistant clothing for welders etc. All the employees can use an application called 'MyeNovation' to report any type of safety hazard, such as near misses, unsafe conduct, or situations.

The concerned department assesses this daily, and efforts are taken to close the gaps. Furthermore, employees are involved in the development and review of policies and procedures to manage risk. They are consulted when there are any changes that affect workplace health and safety. As a result of such continuous efforts taken towards strengthening health and safety, the Company has recorded zero fatalities during the year under review. The Company also had state-of-art Occupational Health Centres at each location.

Business Responsibility and Sustainability Report (Contd.)

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	0	0	-	41	0	Complaints were registered and resolved in the monthly Employee Relationship Meeting
Health and Safety	0	0	-	14	0	

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 on significant risks/concerns arising from assessments of health & safety practices and working conditions.

Not applicable as no significant risks or concerns identified in the assessment of health and safety practices and working conditions.

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. For Employees and Workers.

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

GIL continuously monitors the statutory dues along with evidence of deduction as well as deposits which are verified on a monthly basis for each vendor or service provider.

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

Category	Total no. of affected employ-ees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family mem-bers have been paced in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.

Essential Indicators

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

   The Company recognises the critical role of integrating stakeholder perspectives and concerns into its strategic planning. Valuing and integrating feedback into the Company's decision-making process strengthens community relationships and refines its approach to environmental, social, and governance issues. The engagement framework is essential in defining the Company's sustainability goals and identifying priorities among stakeholder groups.

   This commitment is fundamental to Gabriel India's promise to operate responsibly and with significant impact. The Company conducts regular internal analyses to identify its most important stakeholder groups, which include shareholders, bankers, employees, business partners, suppliers, vendors, customers, communities, and regulatory bodies.

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 and margin-alised group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, No-tice Board, Website), Other	Frequency of engagement (annually, half yearly, quarter-ly, others – please specify)	Purpose and scope of en-gagement including key topics and concerns raised during such engagement
Investors & Shareholders	No	• Annual General Meetings • E-Mail • Newspapers • Advertisement • Stock Exchanges • Annual Report	Quarterly	• Discussion on financial & non-financial performance, market value of shares Shareholder returns • Effective & robust corporate governance
Employees & Workers	No	• Feedback and connect sessions/Employee surveys/ Townhalls • Training & safety programs - Classroom and Virtual • Engagement & R&R programs • Regular update on Intranet/ Emails/Notices Board/ Website	Weekly	• Business Performance Update and action planning • Employee engagement & recognition/ employee pulse check • Training and Development • Performance assessment & KRA cascading • Grievance redressal

Business Responsibility and Sustainability Report (Contd.)

Stakeholder Group	Whether identified as vulnerable and margin-alised group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, No-tice Board, Website), Other	Frequency of engagement (annually, half yearly, quarter-ly, others – please specify)	Purpose and scope of en-gagement including key topics and concerns raised during such engagement
Customers	No	• Pamphlets • E-Mail • Meetings • Newspapers • Website • Advertisement • SMS • Notice Boards	Monthly	• Customer Satisfaction • Customer Complaints • Extending product & services
Government and Regula-tory Bodies	No	• Email • Website • Annual Reports/Compliance Filings • Advertisement	Quarterly	• Regulatory & Legal requirements • Technology & Innovation • Capacity expansion
Suppliers and Service Pro-viders	No	• Annual Supplier Convention • Supplier Audits • Informal Interaction • E-Mail • Newspapers • Website • Advertisement	Weekly	• Transparent, fair & accountable supply chain practice • Supplier financial health/reputation • Service Quality • Access to knowledge on sustainable supply chain practices • Innovation & Technology
Communities	Yes	• Community Meetings	Quarterly	• CSR Initiatives • Relationship development

Leadership Indicators

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

The consultation between stakeholders and the Board on economic, environmental, and social matters is primarily facilitated by the Managing Director and the Chief Financial Officer of the Company. They provide the Board with quarterly updates on key aspects of economic, environmental, social, and governance (ESG) performance and sustainability initiatives. These updates, inter alia, include guidance received from OEM customers and the Company's sustainability initiatives undertaken across its vendor and supply chain network. Following each Board meeting, an investor and stakeholder call is convened to discuss feedback, queries, and perspectives related to the Company's sustainability initiatives. In addition, respective business and functional heads regularly engage with stakeholders on various ESG related topics, and the material feedback arising from such engagements is systematically consolidated and presented to the Board during its meetings to support informed decision making.

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.**

Stakeholder consultation is actively used by GIL to support the identification and management of environmental and social topics. Inputs received from stakeholders are systematically integrated into the Company's policies and operational activities. The Managing Director and Chief Financial Officer regularly apprise the Board of feedback and inputs received from key stakeholders, including OEM customers, on matters related to environmental performance, social responsibility, and broader sustainability expectations. These inputs have, inter alia, guided the Company's initiatives on sustainability across its vendor and supply chain ecosystem. In addition, following Board meetings, structured interactions with investors and other stakeholders are conducted to discuss sustainability related initiatives and to gather further feedback, which is considered in refining ESG strategies. Business and functional heads also engage directly with various stakeholder groups on specific ESG topics, and the relevant feedback from these consultations is consolidated and presented to the Board, ensuring that stakeholder perspectives are reflected in policy formulation, strategic decisions, and implementation of ESG initiatives.

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

Gabriel India Limited engages with vulnerable and marginalised stakeholder groups primarily through its CSR implementation arm, SNS Foundation, to identify community needs and address social concerns in a structured manner. Regular community interactions and on-ground assessments are conducted to understand local challenges and priorities. Based on these engagements, the Company has undertaken focused interventions in areas such as education and scholarships for underprivileged students, rainwater harvesting projects to support water stressed communities, health and sanitation initiatives, skill development programmes to enhance employability, support for self help groups to promote livelihood generation, and access to essential healthcare services. These initiatives are designed to directly respond to stakeholder concerns related to education access, health outcomes, water security, and economic inclusion. Through continuous engagement and implementation of targeted actions, the Company aims to strengthen community relationships, support vulnerable groups, and contribute to inclusive and sustainable development in the regions where it operates.

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 policies 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	765	678	89%	747	747	100%
Other than permanent	29	23	79%	40	40	100%
Total Employees	**794**	**701**	**84%**	**787**	**787**	**100%**
WORKERS						
Permanent	2529	2012	80%	2413	2413	100%
Other than permanent	2097	1935	92%	1711	1711	100%
Total Workers	**4626**	**3947**	**86%**	**4124**	**4124**	**100%**

Note: *The table above includes permanent and other than permanent employees and workers*

Business Responsibility and Sustainability Report (Contd.)

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
EMPLOYEES										
Permanent	**768**	**0**	**0%**	**768**	**100%**	**747**	**-**	**0**	**747**	**100%**
Male	680	0	0%	680	100%	665	-	0	665	100%
Female	88	0	0%	88	100%	82	-	0	82	100%
Other than Permanent	**22**	**5**	**23%**	**17**	**77%**	**40**	**-**	**0**	**40**	**100%**
Male	18	5	28%	13	72%	35	-	0	35	100%
Female	04	0	0%	4	100%	5	-	0	-	0
WORKERS										
Permanent	**2,526**	**0**	**0%**	**2,526**	**100%**	**2,413**	**-**	**0**	**2,112**	**87.52%**
Male	2,099	0	0%	2,099	100%	1,972	-	0	1,972	100%
Female	427	0	0%	427	100%	441	-	0	441	100%
Other than Permanent	**3123**	**660**	**21%**	**2,463**	**79%**	**1,711**	**-**	**0**	**1,711**	**100%**
Male	2,783	578	21%	2,205	79%	1,630	-	0	1,630	100%
Female	340	82.0	24%	258	76%	81	-	0	81	100%

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	1	29,090,307.71	1	44,609,739.00
Key Management personnels	2	10,868,740.58	0	NA
Employees Other than KMPs	693	926,745.20	91	971,862.35
Workers	4,563	266,996.52	770	229,587.18

**The Median Remuneration is considered for whole time directors only*

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	13.72%	12.50%

Note 1: *For the calculation of gross wages paid to females and total wages, payments to both permanent and other than permanent employees and workers have been considered.*

Note 2: *The data in the above table for FY 2024-25 has been restated to ensure consistency with the methodology followed in the current financial year.*

Note 3: *Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP, on the indicators in the table above for FY 2025-26.*

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.

- There is an **operational ethics helpline** for reporting issues on Human Rights.
- **Ethics and Internal Complaints Committees** are individually in place at each location, as well as centrally. These committees are responsible for investigating and resolving cases, utilising a structured mechanism for investigation and closure.

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

The Company has established comprehensive policies and procedures to prevent sexual harassment and discrimination in the workplace. These include a Prevention of Sexual Harassment (POSH) Policy that outlines structured mechanisms for receiving, investigating, and resolving complaints. POSH Committees have been constituted across respective regions to manage cases under the policy, and complaints may be lodged with committee members through email, verbal communication, or written correspondence. The policy is gender neutral, ensures strict confidentiality of complainants, and mandates that all complaints are investigated and resolved within the statutory timeframe of 90 days.

In addition, the Company's ethics and governance framework provides robust mechanisms for addressing human rights–related grievances. The ANAND Code of Conduct and the Whistleblower Policy serve as the primary frameworks for reporting and redressing such concerns. Grievances can be reported through a toll free ethics helpline or directly to the HR department, internal complaints or ethics committee members, or senior leadership. The Whistleblower Policy ensures non retaliation and confidentiality of the complainant's identity. Ethics Committees, comprising senior officials of Gabriel India, are responsible for reviewing complaints, conducting investigations, and determining appropriate corrective actions.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	-	1	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	FY 2025-26	FY 2024-25
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	1
Complaints on POSH as a % of female employee/workers	0.14%	0.17%
Complaints on POSH upheld	1	1

Note 1: *For the purpose of reporting the Complaints on POSH as a % of female employees/workers, average of number of female employees/workers at the beginning of the year and as at end of the year has been considered.*

Business Responsibility and Sustainability Report (Contd.)

Note 2: *The one complaint upheld pertains to a case that was received during FY 2025–26 and subsequently concluded in April 2026*

Note 3: *Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP, on the indicators in the table above for FY 2025-26.*

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

While dealing with the complaints as a part of grievance redressal mechanism, utmost care is taken to conduct the enquiry in a smooth and peaceful manner to avoid any stressful conditions. The entire process is carried out with a high degree of confidentiality being ensured. The Company's Grievance Policy states that all members of the Griev-ance Committee and those entrusted to record keeping, as well as any staff member questioned about an issue, are bound by a duty of confidentiality at all times and must keep all paperwork and information exchanged in the process confidential. Harsh or insulting behavior of anyone participating in or conducting grievance proceedings at any stage is not tolerated. Such behavior will be viewed as misconduct under the Organisation's disciplinary policies and strict actions will be taken against any personnel irrespective of his/her position indulging in such unethical behaviour. The Company's Whistleblower Policy guarantees protection for whistleblowers reporting concerns, safeguarding them from retaliation, unfair treatment, discrimination, harassment and any interference with their duties. Additionally, Ga-briel India's Anti-retaliation Policy ensures employees engaging in Protected Activity are shielded from adverse actions as a result. Under the provisions of the Policy, retaliation is prohibited even if the concerns raised are not con-firmed following an investigation.

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

Yes.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

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

POSH cases have been duly recorded and redressed through the Internal Complaints Committee. Additionally, regular reviews and assessments are conducted across plants to ensure prohibition of child labour, forced labour, and discrimination of any kind.

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

Essential Indicators

1. Details of total energy consumption and energy intensity, in the following format:

Parameter in GJ	Unit	FY 2025-26	FY 2024-25
From renewable sources			
Total electricity consumption (A)	GJ	46,598.77	36,389
Total fuel consumption (B)	-	0	0
Energy consumption through other sources (C)	-	0	0
Total energy consumed from renewable sources (A+B+C)	**GJ**	**46,598.77**	**36,389.00**

Parameter in GJ	Unit	FY 2025-26	FY 2024-25
From non-renewable sources			
Total electricity consumption (D)	GJ	86,803.02	75,980.74
Total fuel consumption (E)	GJ	1,23,582.20	1,06,206.00
Energy consumption through other sources (F)	-	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	**GJ**	**2,10,385.22**	**1,82,186.74**
Total energy consumed (in GJ) (A+B+C+D+E+F)	**GJ**	**2,56,983.98**	**2,18,575.74**
Energy intensity per rupee of turnover (Total energy consumption/revenue from operations)	**GJ/₹ million**	**6.07**	**6.07**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy con-sumption/revenue from operations adjusted for PPP)	**GJ/₹ million (adjusted for PPP)**	**123.48**	**125.35**
Energy intensity in terms of physical output (Total energy consumed/physical output)	GJ/product	0.00478	0.00468

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: *Yes, Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP, on the indicators in the table above for FY 2025-26.*

Note 1: *For FY 2025-26, % of energy consumed from renewable sources is 18.13% (FY 2024-25:16.00%).*

Note 2: *The intensity adjusted for PPP has been calculated on the basis of the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC. For FY 2025-26, the PPP as per IMF stands at 20.34 whereas for FY 2024-25 it stood at 20.66.*

Note 3: *For 'intensity per rupee of turnover', total revenue from operations has been considered as turnover as per Audited Standalone Financial Statements.*

Note 4: *For physical output, intensity metrics are calculated by dividing total annual energy consumption by total number of products manufactured.*

Note 5: *The intensity metrics for FY 2024-25 have been restated in line with the guidance from Industry Standards Forum to ensure consistency with the methodology followed in the current financial year.*

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.**

   No, the Company does not have any sites or facilities identified as designated consumers under PAT scheme.

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

Parameter in KL	Unit	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilo liters)			
(i) Surface water	-	0.00	0.00
(ii) Groundwater	Kiloliters	7,133.37	8,820.56
(iii) Third party water	Kiloliters	2,13,931.06	1,86,927.20
(iv) Seawater/desalinated water	-	0.00	0.00
(v) Others	-	0.00	0.00
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**Kiloliters**	**2,21,064.43**	**1,95,747.76**

Business Responsibility and Sustainability Report (Contd.)

Parameter in KL	Unit	FY 2025-26	FY 2024-25
Total volume of water consumption (in kiloliters)	**Kiloliters**	**2,18,109.43**	**1,91,018.76**
Water intensity per rupee of turnover (Water consumed/revenue from operations)	**KL/₹ million**	**5.15**	**5.24**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Water con-sumed/ revenue from operations adjusted for PPP)	KL/₹ million (adjusted for PPP)	104.80	108.32
Water intensity in terms of physical output (Water consumption/Physical Output)	KL/Product	0.00406	0.00404

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: *Yes, Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP, on the indicators in the table above for FY 2025-26.*

Note 1: *The intensity adjusted for PPP has been calculated based on the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC. For FY 2025-26, the PPP as per IMF stands at 20.34 whereas for FY 2024-25 it stood at 20.66.*

Note 2: *For 'intensity per rupee of turnover, total revenue from operations has been considered as turnover as per Audited Standalone Financial Statements.*

Note 3: *For physical output, intensity metrics are calculated by dividing total annual water consumption by the total number of products manufactured.*

Note 4: *Figures for FY 2024–25 have been restated to incorporate additional data from the installed mechanical meter, which was inadvertently omitted in the previous reporting cycle, thereby ensuring comparability with FY 2025–26.*

4. Provide the following details related to water discharged:

Parameter in KL	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	2,955	4,729
- No treatment	-	-
- With treatment – please specify level of treatment	Tertiary treatment	Tertiary treatment
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kiloliters)	**2,955**	**4,729**

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: *Yes, Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP, on the indicators in the table above for FY 2025-26.*

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 ZLD at four locations i.e., Hosur, Chakan, Nashik & Dewas and additionally, no other sites record discharge of water. The ZLD mechanism covers all wastewater from industrial processes in the plants including painting, component cleaning, plating, machining and grinding coolant, and backwash for resin-based chemical/water treatment. The existing effluent water treatment plant has been upgraded by adding reverse osmosis to filter the treated effluent water to achieve water quality suitable for industrial processes. Thus, industrial wastewater is being recycled. Also, the wastewater from reverse osmosis is distilled using a multi-effect evaporator to achieve water quality suitable for industrial processes resulting in recycling of water. The dissolved solids in the water are collected in the powder form from the evaporator & disposed of to the Pollution Control Board approved Common Hazardous Waste Disposal Site. Further, except for the Sanand site, which records water discharge, no other sites have reported discharge of water during the reporting period.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	Tonnes per annum	8.03	6.84
SOx	Tonnes per annum	6.12	1.65
Particulate matter (PM)	Tonnes per annum	17.24	34.94
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Ozone Depleting Substances	-	-	-

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions	**tCO_2e**	7,780	7,034
Total Scope 2 emissions *(Location Based)*	**tCO_2e**	24,696.44	15,547
Total Scope 2 emissions *(Market Based)*	**tCO_2e**	17,119.48	
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover *(Location Based)*	**tCO_2e/₹ million**	0.77	0.62
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover *(Market Based)*	**tCO_2e/₹ million**	0.59	
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity *(Location Based)*	**tCO_2e/₹ million (adjusted for PPP)**	15.61	12.81
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity *(Market Based)*	**tCO_2e/₹ million (adjusted for PPP)**	11.97	
Total Scope 1 and Scope 2 emission intensity in terms of physical output *(Location Based)*	**tCO_2e/product**	0.0006	0.0004
Total Scope 1 and Scope 2 emission intensity in terms of physical output *(Market Based)*	**tCO_2e/product**	0.0005	

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: Yes, Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP, on the indicators in the table above for FY 2025-26.

Business Responsibility and Sustainability Report (Contd.)

Note 1: We report our emissions with reference to the latest Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol).

Note 2: Scope 1 Emission factors are reported as per the UN's Intergovernmental Panel on Climate Change (IPCC), 2006.

Note 3: Scope 2 Emissions are reported with grid emission factor from Version 21 of the Central Electrical Authority's CO2 database.

Note 4: The intensity adjusted for PPP has been calculated based on the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC. For FY 2025-26, the PPP as per IMF stands at 20.34 whereas for FY 2024-25 it stood at 20.66.

Note 5: For 'intensity per rupee of turnover', total revenue from operations has been considered as turnover as per Audited Standalone Financial Statements.

Note 6: For physical output, intensity metrics are calculated by dividing total annual GHG emissions by total number of products manufactured.

Note 7: The intensity metrics for FY 2024-25 have been restated in line with the guidance from Industry Standards Forum to ensure consistency with the methodology followed in the current financial year.

Note 8: The figures for FY 2024-25 only include market-based emissions and not location-based. Location-based GHG emissions are being recorded and reported from this current reporting year onwards.

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

Renewable Energy Sourcing and Energy Efficiency Initiatives

1. **Renewable Energy – Nashik Plant**

   The Company has sourced renewable solar energy through an open access group captive mechanism with an installed capacity of 1.05 MWp at the Nashik plant. This initiative substitutes grid electricity consumption and results in the avoidance of approximately 1,679 tonnes of greenhouse gas emissions annually.

2. **Renewable Energy – Chakan Plant**

   An additional renewable solar power capacity of 0.5 MWp has been sourced through the open access group captive mechanism at the Chakan plant. This initiative replaces conventional grid electricity and contributes to the reduction of around 799 tonnes of GHG emissions annually.

3. **Energy Efficiency and Process Optimisation Initiatives**

   The Company has implemented multiple energy reduction projects focused on:

   a. optimum utilisation of equipment,

   b. minimisation of equipment idling,

   c. reduction of energy losses,

   d. process parameter optimisation, and

   e. adoption of substitute and efficient technologies.

   These initiatives have a combined potential to avoid approximately 227 tonnes of GHG emissions annually.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)			
Plastic waste (A)	MT	55.30	87.05
E-waste (B)	MT	2.97	6.57
Bio-medical waste (C)	MT	0.02	0.0032
Construction and demolition waste (D)	MT	371.91	0
Battery waste (E)	MT	0.44	0
Radioactive waste (F)	MT	0	0
Other Hazardous waste. (G)	MT	516.20	331
Other non-hazardous waste generated (H).	MT	5,369.71	4,200
Total Waste Generated (A+ B + C + D + E + F + G + H)	**MT**	**6,316.25**	**4,624.38**
Waste intensity per rupee of turnover (Total waste generated/revenue from operations)	MT/₹ million	0.15	0.13
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/revenue from operations adjusted for PPP) **	MT/₹ million (PPP-adjusted)	3.04	2.62
Waste intensity in terms of physical output (Total waste generated/physical output)	MT/product	0.00012	0.00010
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)			
(i) Recycled	MT	3,844.65	3,765
(ii) Re-used	MT	527.84	0
(iii) Other recovery operations	MT	308.50	199.43
Total	**MT**	**4,681**	**3,964.93**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
(i) Incineration	MT	13.13	17.53
(ii) Landfilling	MT	0	0
(iii) Other disposal operations	MT	1,622.43	313.38
Total	**MT**	**1,635.56**	**330.91**

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: *Yes. Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP, on the indicators in the table above for FY 2025-26.*

Note 1: *Waste is accounted for at the time of disposal and therefore waste recovered and disposed has been considered as waste generated.*

Note 2: *The method of disposal of waste is as per the certificates received from respective waste traders/handlers/aggregators. Where such certificates are not available, the waste generated is assumed to be disposed through 'other disposal operation's.*

Note 3: *The intensity adjusted for the Purchasing power parity (PPP) has been calculated basis the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP conversion factor has been sourced from IMF database https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC. For FY 2025-26, the PPP conversion factor as per IMF stands at 20.34 ₹/USD whereas for FY 2024-25 it stood at 20.66 ₹/USD.*

Business Responsibility and Sustainability Report (Contd.)

Note 4: *For 'intensity per rupee of turnover', total revenue from operations has been considered as turnover as per Audited Standalone Financial Statements.*

Note 5: *For physical output, intensity metrics are calculated by dividing total annual waste generation by the total number of products manufactured.*

Note 6: *The intensity metrics for FY 2024-25 have been restated in line with the guidance from Industry Standards Forum to ensure consistency with the methodology followed in the current financial year.*

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 waste.

Gabriel India Limited has implemented comprehensive waste management practices aligned with the principles of Reduce, Reuse, and Recycle. Waste is segregated at source into hazardous, non hazardous, recyclable, and biodegradable categories to enable safe and efficient handling.

Hazardous waste, including used oil, paint sludge, chemical residues, and ETP sludge, is stored in designated areas and disposed of through State Pollution Control Board approved recyclers or TSDFs. Non hazardous and recyclable waste such as metal scrap and packaging materials is sent to authorised recyclers, supporting circular economy initiatives. Effluents are treated through in house Effluent Treatment Plants, with treated water reused in operations wherever feasible. Statutory records, manifests, and periodic audits are maintained to ensure regulatory compliance.

Waste reduction is further supported through raw material optimisation, wherein materials are selected with appropriate dimensions to minimise process losses. Single use packaging is replaced with reusable alternatives wherever feasible to reduce packaging waste. Resource conservation initiatives include the reuse of treated process wastewater in production, utilisation of treated sewage water for gardening, and recovery of waste heat from casting ovens and air compressors for process heating, thereby improving energy efficiency.

The Company is committed to reducing the use of hazardous and toxic chemicals in its operations by substituting hazardous substances with safer alternatives wherever available, along with continuous efforts to identify suitable replacements for chemicals that cannot be immediately substituted.

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:

Sr No	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
No, the entity does not have operations in/around ecologically sensitive areas.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
No EIAs were carried out during the 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). Yes

If not, provide details of all such non-compliances, in the following format:

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

Leadership Indicators

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

(i) Name of the area: Khandsa and Dewas (both under Overexploited category of water stress)

(ii) Nature of operations: Manufacturing

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

Parameter	Unit	FY 2025-26	FY 2024-25
Water withdrawal by source			
(i) Surface water	-	0	0
(ii) Groundwater	-	0	0
(iii) Third party water	Kiloliters	55,871	56,739
(iv) Seawater/desalinated water	-	0	0
(v) Others	-	0	0
Total volume of water withdrawal (in kiloliters)	**Kiloliters**	**55,871**	**56,739**
Total volume of water consumption (in kiloliters)	**Kiloliters**	**55,871**	**56,739**
Water intensity per rupee of turnover (Water consumption/turnover)	KL/₹ million	1.30	1.56
Water intensity (optional)–the relevant metric may be selected by the entity	KL/₹ million (adjusted for PPP)	26.53	32.17
Water discharge by destination and level of treatment			
(i) Into Surface water	-	0	0
- No treatment	-	-	-
- With treatment – please specify level of treatment	-	-	-
(ii) Into Groundwater	-	0	0
- No treatment	-	-	-
- With treatment – please specify level of treatment	-	-	-
(iii) Into Seawater	-	0	0
- No treatment	-	-	-
- With treatment – please specify level of treatment	-	-	-

Business Responsibility and Sustainability Report (Contd.)

Parameter	Unit	FY 2025-26	FY 2024-25
(iv) Sent to third parties	-	0	0
- No treatment	-	-	-
- With treatment – please specify level of treatment	-	-	-
(v) Others	-	0	0
- No treatment	-	-	-
- With treatment – please specify level of treatment	-	-	-
Total water discharged (in kilolitres)	**-**	**0**	**0**

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

Note 1: *The intensity metrics has been restated in line with the guidance from Industry Standards Forum to ensure consistency with the methodology followed in the current financial year.*

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

   Not applicable

3. **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	Optimal loading of electric motor	Optimal loading of single hydraulic power pack electric motor instead of using two electric motors	Conservation of annualised energy by 67,032 units and avoiding 48,732 kgCO_2e emissions
2	VFD based equipment	Usage of variable frequency drive in air compressor, chiller, spinning machine, pumps to optimise the energy consumption in equipment	Conservation of annualised energy by 1,02,753 units and avoiding 74,701 kgCO_2e emissions
3	Idling timer	Installation of auto switch off mechanism of PNG supply to paint shop ovens when conveyor idles for 20 minutes at Dewas plant	Conservation of annualised natural gas by 5,520 SCM and avoiding 11,647 kgCO_2e emissions
4	Optimal loading of air compressor	Usage of small air compressor during night shift, in place of big compressor at Dewas plant	Conservation of annualised energy by 35,478 units and avoiding 25,792 kgCO_2e emissions
5	LED lamps	Usage of LED lights at Khandsa plant	Conservation of annualised energy by 9,600 units and avoiding 6,979 kgCO_2e emissions

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
6	Energy efficient electric motors	Replacement of conventional electric motors in paint shop with IE3/IE4 energy efficient electric motors at Parwanoo plant	Conservation of annualised energy by 12,600 units and avoiding 9,160 kgCO_2e emissions
7	Optimisation of compressed air pressure	Optimisation of compressed air system pressure at Khandsa and Parwanoo plants	Conservation of annualised energy by 13,000 units and avoiding 9,451 kgCO_2e emissions
8	Solar lamp & solar tube	Usage of solar street lights and solar tube to reduce the usage of grid electricity based lighting	Conservation of annualised energy by 3,888 units and avoiding 2,826 kgCO_2e emissions
9	Energy efficient compresse air gun	Replacement of conventional compressed air blowing gun with energy efficient venturi type compressed air gun at Parwanoo and Nashik plants	Conservation of annualised energy by 3,183 units and avoiding 2,314 kgCO_2e emissions
10	Timer & occupancy sensors	Installation occupancy sensors in offices, washrooms, passages & reception; office timers for air conditioners and idling timers in machines to save energy at Chakan, Dewas, Nashik, Sanand, Khandsa & Parwanoo plants	Conservation of annualised energy by 1,49,589 units and avoiding 1,08,751 kgCO_2e emissions
11	BLDC fan	Reduce energy consumption in offices by installing latest technology BLDC fans at Nashik plant	Conservation of annualised energy by 1,050 units and avoiding 763 kgCO_2e emissions
12	Energy efficient air conditioners	Replacement of old air conditioners with 5 star rated energy efficient air conditioners at Parwanoo plant	Conservation of annualised energy by 1,116 units and avoiding 811 kgCO_2e emissions

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

The Company has defined Disaster Recovery Plan (DRP) to ensure smooth running of business and operation, safeguarding of the assets, employee/people/visitor health safety and compliances. Adequate controls are updated and documented based on the risk factors, government guidelines, notifications issued from time to time. DRP plan outlines specific procedures required to recover and restore critical IT systems during such unanticipated disruptive events.

5. 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?

No adverse impact reported during the reporting period.

Business Responsibility and Sustainability Report (Contd.)

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.**

   02

   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.**

No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations
1	Automotive Components Manufacturers' Association (ACMA)	National
2	Confederation of Indian Industries (CII)	National

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

Name of authority	Brief of the case	Corrective action taken
No case recorded for anti-competitive conduct; hence no corrective action is applicable		

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
No SIA has been undertaken during the current financial year.					

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

Sr No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
N/A						

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

   GIL has a dedicated CSR Team that regularly monitors CSR projects and maintains ongoing engagement with local communities in operational areas. Any grievances that arise are promptly addressed and resolved by the CSR Team.

   The Company has also established an effective grievance mechanism wherein communities can submit their grievances through the ESG Feedback Register accessible at the gate or by contacting the Company via email at sustainability@gabriel.co.in. A senior management team carefully analyses received grievances and ensures they are addressed promptly within specified timelines.

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	18.43%	32.17%
Directly from within India	87.72%	88.86%

Note 1: *As per the industry standards released by SEBI, total purchases include all types of procurement such as raw material, spares, services, and capex procurement items made by the Company.*

Note 2: *The data in the above table for financial year 2024-25 has been restated to ensure consistency with the methodology followed in the current financial year*

Note 3: *Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP,on the indicators in the table above for FY 2025-26.*

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	4.29%	1.15%
Urban	39.20%	49.98%
Metropolitan	55.83%	48.87%

Note 1: *The locations have been categorised as per RBI Classification System – rural/semi-urban/urban/metropolitan.*

Source: https://censusindia.gov.in/nada/index.php/catalog/42560/download/46186/2011IndiaStateDistSbDistTwnWrd-0000.xlsx

Note 2: *The data in the above table for FY 2024-25 has been restated to ensure consistency with the methodology followed in the current financial year.*

Note 3: *For FY 25-26, wages paid to employees/workers employed outside India contributing to 0.68% of total salaries and wages, have not been considered in the above classification.*

Note 4: *Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP, on the indicators in the table above for FY 2025-26.*

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):

No such project was initiated in the current financial year, which requires Social Impact Assessment.

2. Details of beneficiaries of CSR Projects:

CSR Project	No. of persons benefitted from CSR Projects	No. of beneficiaries from marginalised and vulnerable groups	% of beneficiaries from vulnerable and marginalised groups
Parwanoo-SNSF Scholars Programme: Support 10 girls (6-12 years) to pursue education at ANAND School	50	50	100%

Business Responsibility and Sustainability Report (Contd.)

CSR Project	No. of persons benefitted from CSR Projects	No. of beneficiaries from marginalised and vulnerable groups	% of beneficiaries from vulnerable and marginalised groups
Parwanoo-Maintenance/Upgradation of three public parks (Van Vatika Anand, ANAND Muncipal Park and Sports Complex and ANAND Garden) in partnership with Muncipal Council, Parwanoo & Dept. of Forests, Solan. Installation of open gym equipment, water storage facility to reduce dependence on tankers, etc.	128,300	128,300	100%
Parwanoo-Skilling of 200+ youth across multiple job roles, followed by placement support: (i) General Duty Assistant (ii) Domestic Data Entry Operator (iii) Accounts Executive (iv) Self Employed Tailor (v) Asst. Beauty Therapist (vi) Certificate Course in Active Basic IT (CCAB) & (vii) Certificate course in Tally essential Comprehensive (CCTE) - computer courses with technical supervision of NIIT Foundation.	472	472	100%
Parwanoo-Govt. School Infra Development: Construction of washrooms (boys & girls) & repair of one classroom at Govt.Primary School, Taksal	276	276	100%
Parwanoo- Installation of solar streetlights on Sector 2 road	3000	3000	100%
Parwanoo-Govt. School Infra Development: Construction of washrooms (boys & girls) at Govt. Primary School, Baroti	241	241	100%
Parwanoo-Water storage facility in the residential quarters of Fire Safety Department	40	40	100%
Dewas-Medhavi Scholarship: Support 7 existing scholars and 6 new scholars at Saheed Jageshwar Government Polytechnic, Dewas	75	75	100%
Dewas-Skilling of 240 youth in multiple job roles, followed by placement support: (i) General Duty Assistant (ii) Self Employed Tailor (iii) Asst. Beauty Therapist (iv) Certificate Course in Active Basic IT (CCAB) - a computer course with technical guidance of NIIT Foundation.	607	607	100%

CSR Project	No. of persons benefitted from CSR Projects	No. of beneficiaries from marginalised and vulnerable groups	% of beneficiaries from vulnerable and marginalised groups
Dewas-In alignment with National Education Policy, 2020, strengthens SNSF's teaching programme in 04 partner Government schools, supporting 600+ students. The 04 partner Government Schools are - 1. Govt. Primary School, Ambedkar Nagar, Siya with 51 students 2. Govt. Primary School Mendki Chak with 57 students 3. Govt. Middle School, Mendki Chak with 74 students and 4. Govt. High School, Rupakhedi with 244 students.	426	426	100%
Dewas-Promotion of micro-credit among 160+ Women Self-Help Groups	10584	10584	100%
Dewas-Govt. School Infra Development: Repair of 05 classrooms in Govt. Middle School, Mendh Ki Chak	131	131	100%
Dewas-Govt. School Infra Development: Construction of one room for RO and water cooler drinking water facility and construction of washrooms for girls at Govt. High School, Rupakhedi	244	244	100%
Dewas-Govt. School Infra Development: Repair of solar panels installed for power back up at Govt. Middle School, Siya	102	102	100%
Dewas-Construction of bus stop/shelter near Shree Krishnaji Rao Pawar Govt. College, near Bhopal Chouraha	15000	15000	100%
Gurugram-Skilling of 600+ youth in multiple job roles, followed by placement support: (i) Asst. Beauty Therapist (ii) Asst. Fashion Designer (iii) Self Employed Tailor (iv) Certificate Course in Active Basic IT (CCAB) (v) Certificate Course in Tally essential Comprehensive (CCTE) - computer courses with technical guidance of NIIT Foundation.	1659	1659	100%
Chakan-Promotion of Micro-Finance and Micro-Entrepreneurship among 20 Women Self Help Groups in one village of Kanhewadi Tarf(240 members) in partnership with State Rural Livelihoods Mission and Krishi Vigyan Kendra	840	840	100%
Chakan-Development of park at model village Kanhewadi Tarf, Chakan.	1000	1000	100%

Business Responsibility and Sustainability Report (Contd.)

CSR Project	No. of persons benefitted from CSR Projects	No. of beneficiaries from marginalised and vulnerable groups	% of beneficiaries from vulnerable and marginalised groups
Nashik-In alignment with National Education Policy, 2020, strengthens SNSF's teaching programme in 3 partner Government schools, supporting 1600+ students. The 03 partner Government schools are: 1. Tribal Residential School, Rohile - 486 students 2. Tribal Residential School, Kharset - 696 students 3. Tribal Residential School, Velunje - 460 students	1642	1642	100%
Nashik-Govt. School Infra Development: Completion of construction of girls' hostels at Tribal Residential School, Velunje (Project initiated in 2024).	231	231	100%
Jawai-In alignment with National Education Policy, 2020, strengthens SNSF's teaching programme in 08 partner Government schools, supporting 1200+ students. The 8 partner Government schools are: 1. Govt. Sr. Sec. School, Perwa - 210 students 2. Govt. Sen. Sec. School, Sena - 302 students 3. Govt. Sen. Sec. School, Bisalpur - 260 students 4. Govt. Middle School, Meeno Ki Dhanee - 63 students 5. Govt. Middle Sanskrit School, Bisalpur - 21 students 6. Govt. Middle School, Jeevada - 155 students 7. Govt. Girls Higher Secondary School, Bisalpur - 187 students 8. Govt. Primary School, Devgarh - 35 students	1233	1233	100%
Hosur-In alignment with National Education Policy, 2020, strengthens SNSF's teaching programme in 03 partner Government schools, supporting 800+ students. The 03 partner govt. schools are: 1. Govt. High School, Mornapalli - 231 students 2. Panchayat Union Primary School, Mornapalli - 174 students 3. Govt. High School, Samathuvapuram - 430 students	835	835	100%
Hosur-Medhavi Scholarship Programme for Girls to Pursue Diploma Engg.: 5 Scholars	30	30	100%
Hosur-Govt. School Infra Development: Construction of 01 classroom at Govt. High School, Mornapalli	231	231	100%
Hosur-Installation of Water ATM capacity of 1000 LPH at Vill. Thoduthepalli	2990	2990	100%

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

Essential Indicators

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

   Gabriel India Limited places strong emphasis on customer response and satisfaction, supported by a robust system for managing customer complaints and feedback. Customers can connect with the Company through multiple communication channels, including phone, email, online complaint forms, or through authorised representatives. Each manufacturing plant has a Dedicated Customer Quality Representative who receives, evaluates, and manages complaints in line with Gabriel India's Standard Operating Procedures (SOPs), ensuring consistent and timely resolution.

   To strengthen customer engagement further, the Company operates a dedicated Customer Satisfaction Survey (CSS) portal that captures real-time feedback based on predefined parameters. Top management regularly reviews Customer Feedback Reports, Voice of Customer insights, and CSS scores to monitor performance and identify improvement opportunities. These reviews guide strategic decisions, reinforce continuous improvement, and help sustain long-term customer relationships.

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

As a percentage to total turnover	
Environmental and social parameters relevant to the product	While all our products are manufactured ensuring commitment to protecting the environment in line with our responsible sourcing, EHS and other policies, the products currently do not carry an additional labelling of the same, explicitly
Safe and responsible usage	While all our products are manufactured to ensure safety and responsible use, the products currently do not carry an additional labelling of the same, explicitly
Recycling and/or safe disposal	While all our products are manufactured ensuring commitment to protecting the environment in line with our responsible sourcing, EHS and proper waste management requirements and compliance, the products currently do not carry an additional labelling of the same, explicitly

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber Security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other: Other category	0	0	-	0	0	-

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

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

Business Responsibility and Sustainability Report (Contd.)

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

   Yes, Gabriel India Limited has a comprehensive policy on data Privacy. The details are provided in the Company's Data Privacy Policy. The Company also follows ISO 27001: 2013 framework and is certified for IT services and security of IT Assets and information of Gabriel India.

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

   Not applicable as no complaints were recorded.

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

   a. Number of instances of data breaches – 0

   b. Percentage of data breaches involving personally identifiable information of customers – 0

   c. Impact, if any, of the data breaches – Not Applicable

   Note: Reasonable Assurance has been undertaken by Price Waterhouse Chartered Accountants LLP, on the 'Percentage of data breaches involving personally identifiable information of customers above for FY 2025-26.

Leadership Indicators

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

   Gabriel India Limited website having all the information related to the products and business and can be accessed at https://www.anandgroupindia.com/gabrielindia/products/?pcatid=all&vcatid=all

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

   Two distinct business segments are operated by Gabriel India Limited: B2B and B2C

   - In the B2B segment, where products are supplied directly to OEMs for integration into end products, Gabriel India Limited has limited scope to inform and educate end users about the safe and responsible usage of its products.
   - In the B2C segment, specifically for gas-filled products, Gabriel India Limited ensures that safety instructions are prominently displayed. However, beyond these instructions, the Company does not provide additional information regarding the safe and responsible usage of products in the aftermarket section.

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

   - For B2B: Due to the direct supply of products to OEMs who assemble and distribute to end customers, Gabriel India Limited has limited scope to directly inform end users about potential service disruptions or discontinuations.
   - For B2C: While product information is displayed on the Company's website, there is no specific mechanism to directly notify consumers about disruptions or discontinuations of essential services.

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

   Yes, since the Company's products are OEM-specific, to adhere to the OEM requirements, product information displayed on packaging complies with both OEM specifications and relevant laws. This includes details such as manufacturer information, manufacturing date, model name, dispatch number, part number, and other pertinent data.

   For aftermarket products, local laws regarding product information display are complied with.

   Yes, customer satisfaction surveys are conducted across various locations, transitioning from Google Forms to the Kano Model methodology. The survey assesses customer satisfaction based on ratings received from respondents using a 6-point scale, evaluating attributes such as cost, supply chain management (SCM), quality, research and development (R&D), new product development (NPD), and customer relationship.

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN GABRIEL INDIA LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT PURSUANT TO THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To the Board of Directors of Gabriel India Limited

We have undertaken to perform a reasonable assurance engagement for Gabriel India Limited (the "Company") vide our Engagement Letter dated March 25, 2026, in respect of the agreed Sustainability Information referred in "Identified Sustainability Information" paragraph below (the "Identified Sustainability Information") in accordance with the Criteria stated in the "Criteria" paragraph below. The Identified Sustainability Information is included in the Business Responsibility and Sustainability Report ("BRSR") section in the Annual Report of the Company for the financial year ended March 31, 2026, pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations").

This engagement was conducted by a team comprising assurance practitioners and engineers/environment experts.

Identified Sustainability Information

The Identified Sustainability Information for the financial year ended March 31, 2026, is summarised in Appendix 1 to this report.

Our reasonable assurance engagement was only with respect to the Identified Sustainability Information included in the BRSR of the Company for the financial year ended March 31, 2026.

We have not performed any procedures with respect to prior periods or any other elements included in the BRSR, and therefore, do not express any opinion thereon.

Criteria

The criteria used by the Company to prepare the Identified Sustainability Information is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("KPIs")/metrics under nine Environmental, Social and Governance ("ESG") attributes, as per the format of BRSR Core specified in Annexure 17A read with the format of BRSR and the guidance note given in Annexure 16 and 17, respectively, of the Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, and the 'Industry Standards on Reporting of BRSR Core' issued by the Securities and Exchange Board of India ("SEBI") vide circular SEBI/HO/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024 (collectively referred to as the "SEBI Circulars").

Management's Responsibilities

The Company's Management is responsible for determining the Reporting Boundary of the BRSR, and for selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account applicable laws and regulations including the SEBI Circulars, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, and content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation, and maintenance of internal control relevant to the preparation of the BRSR, and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circulars in relation to the BRSR Core.

Inherent Limitations in preparing the Identified Sustainability Information

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. In addition, Greenhouse Gas ("GHG") quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") and the International Code of Ethics for Professional Accountants (including

International Independence Standards) issued by the International Ethics Standard Board for Accountants ("IESBA Code"), which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Price Waterhouse Chartered Accountants LLP (the "Firm") applies Standard on Quality Control 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", the International Standard on Quality Management ("ISQM") 1 "Quality Management for Firms that perform Audits or Reviews of Financials Statements, or Other Assurance or Related Services Engagements" and ISQM 2 "Engagement Quality reviews", 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.

Practitioner's Responsibilities

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information based on the procedures we have performed and the evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements ("SSAE") 3000, "Assurance Engagements on Sustainability Information" and the Standard on Assurance Engagements ("SAE") 3410, "Assurance Engagements on Greenhouse Gas Statements", both issued by the Sustainability Reporting Standards Board of the ICAI, and the International Standard on Assurance Engagement ("ISAE") 3000 (Revised), "Assurance Engagements other than Audits or Reviews of Historical Financial Information" and the ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements", both issued by the International Auditing and Assurance Standards Board (collectively referred to as "the Standards").

These Standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information is prepared, in all material respects, in accordance with the Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Sustainability Information.

The procedures we performed were based on our professional judgement, and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures referred above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information.
- Made enquiries of Company's management, including the various teams such as Sustainability team, Human Resource team, etc., and those with responsibility for managing the Company's BRSR.
- Obtained an understanding and performed an evaluation of the design of the key systems, processes, and controls for managing, recording and reporting on the Identified Sustainability Information within the standalone reporting boundary (as mentioned in the BRSR). This did not include testing the operating effectiveness of management systems and controls.
- Based on above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- Checked the consolidation for sites and corporate office within the standalone reporting boundary (as mentioned in the BRSR) for ensuring the completeness of data being reported.
- Performed substantive testing on a sample basis of the Identified Sustainability Information for sites and corporate office within the standalone reporting boundary (as mentioned in the BRSR) to verify that data had been appropriately measured with underlying documents recorded, collated and reported. This includes assessing the records and performed testing including recalculation of sample data to establish an assurance trail.

- Assessed the level of adherence to the BRSR Core format issued by SEBI and followed by the Company in preparing the BRSR.
- Assessed the BRSR, for detecting, on a test basis, any major anomalies between the information reported in the BRSR on performance with respect to Identified Sustainability Information and relevant source data/information.
- Where applicable for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31, 2026 and the underlying books and records.
- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the Management in the preparation of the Identified Sustainable Information.
- Obtained written representations from the Company's Management.

Exclusions

Our reasonable assurance scope excludes the following and, therefore, we do not express an opinion on the same:

- Operations of the Company other than the Identified Sustainability Information listed in Appendix 1 to this report.
- Aspects of the BRSR and data/information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information.
- Data and information outside the defined reporting period, i.e., the financial year ended March 31, 2026.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim or future intentions provided by the Company and testing or assessing any forward-looking assertions and/or data.

Opinion

Based on the procedures performed and the evidence obtained, the Company's Identified Sustainability Information summarised in Appendix 1 to this report and included in the BRSR for the financial year ended March 31, 2026, are prepared, in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.

Other Matter

The BRSR of the Company includes corresponding information pertaining to the prior financial year ended March 31, 2025, which was not subject to assurance and is as furnished by the Management of the Company.

Restriction on Use

Our obligations in respect of this report are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have (or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this report, will extend any duty of care we may have in our capacity as auditor of the Company.

This report has been issued at the request of the Board of Directors of the Company to whom it is addressed, solely to enable them to comply with the requirements of the SEBI Circulars and LODR Regulations, on reporting Company's sustainability performance and activities, and for publishing the same as a part of BRSR forming part of Company's Annual Report, which will be published on the Company's website. Our report should not be used for any other purpose or by any person other than the addressee of our report. Price Waterhouse Chartered Accountants LLP does not accept or assume any liability or any duty of care for any other purpose or to any person other than the Company.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016

Hirak Patwa
Partner
Membership Number: 128990
UDIN: 26128990PCZQVA9933

Place: Ahmedabad
Date: May 27, 2026

APPENDIX 1

Identified Sustainability Information (BRSR Core Indicators)

Sr. No.	Principle/Indicator Reference*	Attribute	Parameters (KPIs) Assured
1.	Principle 6 - E7	Green-house gas (GHG) footprint	1. Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) 2. Total Scope 2 emissions (Break-up of the GHG (CO_2e) into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) 3. GHG Emission Intensity (Scope 1 +2) a) Total Scope 1 and Scope 2 emissions (MT)/Total Revenue from Operations adjusted for PPP b) Total Scope 1 and Scope 2 emissions (MT)/Total Output of Product or Services
2.	Principle 6 - E3 Principle 6 - E4	Water footprint	1. Total water consumption 2. Water consumption intensity a) Water Intensity per rupee of turnover adjusted for PPP b) Water Intensity in terms of physical output 3. Water Discharge by destination and levels of treatment
3.	Principle 6 - E1	Energy Footprint	1. Total Energy Consumed 2. % of energy consumed from renewable sources 3. Energy intensity a) Energy Intensity per rupee of turnover adjusted for PPP b) Energy Intensity in terms of physical output
4.	Principle 6 - E9	Embracing circularity-details related to waste management by the entity	1. Plastic waste (A) 2. E-waste (B) 3. Bio-medical waste (C) 4. Construction and demolition waste (D) 5. Battery waste (E) 6. Radioactive waste (F) 7. Other Hazardous waste (G) 8. Other Non-hazardous waste generated (H) 9. Total waste generated (A+B + C + D + E + F + G + H) 10. Waste intensity a) Waste Intensity per rupee of turnover adjusted for PPP b) Waste Intensity in terms of physical output 11. For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 12. For each category of waste generated, total waste disposed by nature of disposal method

Sr. No.	Principle/Indicator Reference*	Attribute	Parameters (KPIs) Assured
5.	Principle 3 - E1 (c) Principle 3 - E11	Enhancing employee wellbeing and Safety	1. Spending on measures towards well-being of employees and workers- cost incurred as a % of total revenue of the Company. 2. Details of safety related incidents for employees and workers (including contract-workforce) a) Number of Permanent Disabilities b) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) c) No. of fatalities
6.	Principle 5 - E3 (b) Principle 5 - E7	Enabling Gender Diversity in Business	1. Gross wages paid to females as a % of wages paid 2. Complaints on POSH a) Total Complaints on Sexual Harassment (POSH) reported. b) Complaints on POSH as a % of female employees/ workers c) Complaints on POSH upheld
7.	Principle 8 - E4 Principle 8 - E5	Enabling Inclusive Development	1. Input material sourced from following sources as % of total purchases –Directly sourced from MSMEs/small producers and directly from within India. 2. Job creation in smaller towns- wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
8.	Principle 9 - E7 Principle 1 - E8	Fairness in Engaging with Customers and Suppliers	1. Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events. 2. Number of days of accounts payable
9.	Principle 1 - E9	Open-ness of business	1. Concentration of purchases & sales done with trading houses, dealers, and related parties a) Purchases from trading houses as % of total purchases b) Number of trading houses where purchases are made from c) Purchases from top 10 trading houses as % of total purchases from trading houses d) Sales to dealers/distributors as % of total sales e) Number of dealers/distributors to whom sales are made f) Sales to top 10 dealers/distributors as % of total sales to dealers/distributors 2. Loans and advances & investments with related parties. Share of RPTs (as respective %age) in- - Purchases - Sales - Loans & advances - Investments

Notes:

*'E' denotes Essential Indicator