Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	Response
1	Corporate Identity Number (CIN) of the Listed Entity	L25200GJ1996PLC029134
2	Name of the Listed Entity	Astral Limited
3	Year of incorporation	25/03/1996
4	Registered office address	Astral House, 207/1, B/h Rajpath Club, off. S. G. Highway, Ahmedabad, Gujarat, 380059
5	Corporate address	Astral House, 207/1, B/h Rajpath Club, off. S. G. Highway, Ahmedabad, Gujarat, 380059
6	E-mail	co@astralltd.com
7	Telephone	079-66212000
8	Website	www.astralltd.com
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 • National Stock Exchange of India Limited
11	Paid-up Capital	26,86,50,163
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Chintankumar Patel Company Secretary 079-66212000 co@astralltd.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures made under this report are on a standalone basis. The environmental KPIs disclosed under Principle 6 cover data from our 18 manufacturing plants, which represent the most significant operational footprint of our business. Data pertaining to 15 office locations is excluded from the current reporting boundary.
14	Name of assessment or assurance provider	M/s Hetal J Shah & Co.
15	Type of assessment or assurance obtained	Reasonable Assurance on BRSR Core

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing Activity	Manufacturing of Pipes, Fittings, Adhesives etc.	98

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Plastic pipes and fittings	222	79
2	Adhesives	202	21

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	18	15	33
International	NA	1	1

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 States and 8 Union Territories
International (No. of Countries)	40

b. What is the contribution of exports as a percentage of the total turnover of the entity? 2%

c. A brief on types of customers

Astral's customer consists of distribution networks, infrastructure companies, the Agri industry, and professionals such as plumbers, masons, developers, contractors and carpenters who rely on company's products. Astral's product portfolio includes plumbing supplies, farming essentials, durable sewage systems, cable-protection solutions, industrial piping, and conduits, complemented by the adhesive market. By combining infrastructure with technology, Astral meets diverse requirements within the building materials sector.

IV. Employees

20. Details at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
			EMPLOYEES			
1.	Permanent (D)	4,611	4,461	96.75	150	3.25
2.	Other than Permanent (E)	270	248	91.85	22	8.15
3.	**Total employees (D + E)**	**4,881**	**4,709**	**96.48**	**172**	**3.52**
			WORKERS			
4.	Permanent (F)	288	288	100.00	0	0.00
5.	Other than Permanent (G)	6,047	6,038	99.85	9	0.15
6.	**Total workers (F + G)**	**6,335**	**6,326**	**99.86**	**9**	**0.14**

Note: Total employee and workers count is as the end of reporting period.

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
			DIFFERENTLY ABLED EMPLOYEES			
1.	Permanent (D)	19	19	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total employees (D + E)**	**19**	**19**	**100**	**0**	**0**
			DIFFERENTLY ABLED WORKERS			
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	**Total workers (F + G)**	**0**	**0**	**0**	**0**	**0**

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		(B)	% (B/A)
Board of Directors	11*	2	18
Key Management Personnel	1	0	0

* Five Key Managerial Personnel are part of Board of Directors.

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

Category	FY 2025-26 (Turnover rate %)			FY 2024-25 (Turnover rate %)			FY 2023-24 (Turnover rate %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	29	28	29	29	22	28	24	27	25
Permanent Workers	5	0	5	8	0	8	4	0	4

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	Astral Foundation	Subsidiary	100	No
2	Seal IT Services Limited, UK	Subsidiary	100	No
3	Seal IT Services INC, USA (Step down Subsidiary)	Subsidiary	100	No
4	SISL (Bond It) Ireland Limited (Step down Subsidiary)	Subsidiary	100	No
5	Astral Pipes Limited, Kenya	Joint Venture	50	No
6	Astral Chemie Limited (formerly Known as Astral Coatings Private Limited)	Subsidiary	100	No
7	Al-Aziz Plastics Private Limited	Subsidiary	100	No
8	Nexelon Chem Private Limited	Subsidiary	80	No

VI. CSR Details

24.

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

(ii) **Turnover (in Rs.):** 5,908 Crores

(iii) **Net worth (in Rs.):** 4,107 Crores

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	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** Investors Contact - Astral Group	**Nil**	**Nil**	**-**	**Nil**	**Nil**	**-**
Investors (other than shareholders)	**Yes** Investors Contact - Astral Group	Nil	Nil	-	Nil	Nil	-

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	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
Shareholders	Yes Investors Contact - Astral Group	2	Nil	-	5	1	The pending complaint got resolved on 3rd April 2025
Employees and workers	Yes Investors Contact - Astral Group	Nil	Nil	-	Nil	Nil	-
Customers	Yes Investors Contact - Astral Group	Nil	Nil	-	Nil	Nil	-
Value Chain Partners	Yes Investors Contact - Astral Group	Nil	Nil	-	Nil	Nil	-
Other (please specify)	Yes Investors Contact - Astral Group	-	-	-	-	-	-

Stakeholders can reach out for any grievances through the contact mentioned on company's website: Investors Contact - Astral Group

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.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy Management	Risk & Opportunity	Failing to implement effective energy management increases environmental impact and elevates operational costs. By optimising energy usage across manufacturing processes, Astral can significantly reduce expenses while strengthening its brand reputation for sustainability and efficiency.	Implement energy-efficient technologies, optimise processes, and invest in renewable energy sources.	Positive: Cost savings, incentives. Negative: Initial investment costs.
2	Opportunities in Clean Tech	Opportunity	Meeting the growing demand for eco friendly products requires the development of cleaner technologies and increased investment in sustainable R&D, enabling the reduction of emissions and waste across operations.	-	Positive: Market growth, competitive advantage

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Water and effluent management	Risk & Opportunity	Addressing regulatory compliance, and community impact through potential solutions like water recycling and reuse.	Invest in water-efficient technologies, implement water management systems, and engage in water stewardship programs.	Positive: Cost savings, compliance. Negative: Investment costs.
4	Climate change and emissions management	Risk & Opportunity	Climate change and related regulations may disrupt raw material availability, impacting the supply chain; addressing this includes setting carbon footprint reduction targets and exploring opportunities for carbon credits.	Adopt emission reduction strategies, set targets, and participate in carbon trading schemes.	Positive: Compliance, carbon credits. Negative: Compliance costs.
5	Biodiversity	Risk	Operations may impact local ecosystems, with potential regulatory and community relations implications.	Implement biodiversity conservation programs, reduce habitat disruption, and collaborate with environmental organisations.	Negative: Compliance and remediation costs.
6	Product stewardship	Opportunity	Meeting the demand for responsible products through sustainable design, improved recyclability, and transparent lifecycle management can boost brand image and customer loyalty.	-	Positive: Brand value, customer loyalty.
7	Occupational health and safety	Risk	Workplace accidents can lead to legal liabilities, employee downtime, and reputation damage.	Strengthen safety protocols, provide regular training, and invest in safer equipment	Negative: Non-compliance costs. Positive: Reduced downtime.
8	Customer relationship management	Opportunity	Strong relationships can lead to repeat business and referrals; customer feedback can drive innovation. Invest in CRM systems, improve customer service, and engage in active listening and response strategies.	-	Positive: Increased sales, customer retention
9	Community development	Opportunity	Engaging in community projects, supporting local initiatives, and ensuring transparent communication can strengthen community relations, enhance reputation, and foster a supportive business environment.	-	Positive: Reputation, operational support.
10	Diversity, equity and inclusion	Opportunity	A diverse workforce enhances decision-making, innovation, and reflects social responsibility; implement DEI policies, provide training, and foster an inclusive culture.	-	Positive: Innovation, employee satisfaction.

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Stakeholder engagement	Opportunity	Engaging stakeholders through regular communication and involvement in decision-making enhances business decisions and risk management.	-	Positive: Risk management, decision-making
12	Talent management	Opportunity	Attracting and retaining talent is essential for driving growth and innovation. This requires offering competitive benefits, creating clear career development opportunities, and fostering a positive and engaging work environment.	-	Positive: Employee performance, innovation.
13	Corporate governance	Risk & Opportunity	Good governance can lead to trust and investment; poor governance can lead to legal issues and loss of confidence.	Implement best practices, ensure transparency, and maintain ethical standards.	Positive: Trust, investment. Negative: Legal costs, loss of confidence.
14	Economic performance	Opportunity	Strong economic performance attracts investors and drives growth; prioritise operational efficiency, market expansion, and effective financial management.	-	Positive: Investment, growth potential
15	Risk management	Risk	Inadequate risk management can lead to financial losses and operational disruptions.	Develop a comprehensive risk management framework and conduct regular assessments.	Negative: Financial losses, operational disruptions.
16	Brand and reputation	Opportunity	A strong brand enables premium pricing and builds lasting customer loyalty, whereas reputational damage can significantly impact business performance. To safeguard brand equity, it is essential to maintain high quality standards, prioritize CSR initiatives, and manage public relations proactively and effectively.	-	Positive: Premium pricing, loyalty.
17	Cybersecurity and data privacy	Risk	Data breaches can lead to legal penalties, and loss of customer trust.	Invest in robust cybersecurity measures, regular audits, and employee training	Negative: Breach costs, penalties.

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								
b. Has the policy been approved by the Board? (Yes/No)									
c. Web Link of the Policies, if available	• Supplier Code of Conduct • Employee Code of Conduct • Policy on Anti-Corruption & Bribery • Human Rights Policy • Climate Action Policy • Astral ESG Policy • Biodiversity Policy • Board Diversity Policy • Stakeholder Engagement Policy • Health, Safety and Environment Policy • Whistle Blower Policy • Energy Management Policy • Water Management Policy • Information Security Policy								
2. Whether the entity has translated the policy into procedures. (Yes/ No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/ labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Astral Limited is committed to attaining a wide range of accreditations that align with established quality and environmental standards. The company has already secured several key certifications and continues to explore additional opportunities to strengthen its compliance and credibility in the future. All the acquired certifications collectively encompass the nine principles. Some of the certifications obtained include Quality Management System Certification for ISO 9001:2015, Environmental Management System Certification for ISO 14001:2018, and Occupational Health and Safety Management System Certification for ISO 45001:2018. Astral has also received ISO 27001:2013 certification for information Security Management system. Furthermore, Astral has received BIS Certification for various product types at different plants, complying with a wide range of standards as follows: IS:4985, IS:7834, IS:10124 (PT-2), IS:9537 (PT-3), IS:3419, IS:12818, IS:13592, IS:14735, IS:15778, IS:17546, IS:16088, IS:16534, IS:14182, IS:12701, IS:16098 (PT-2), IS:13488, IS:15265, IS:16205 (PT- 24), IS:9271, IS:15328, and IS:16098 (PT-1)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Astral has formulated the following goals and targets on the group level: **ENVIRONMENT** • Achieve ISO 14001:2015 across all business or operational locations **Energy Management** • Attain 100% electricity usage from renewable sources by 2040								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Climate Change and Emissions Management • Achieve Carbon Neutrality (Scope 1, 2 & 3) by 2035 • Achieve Net-Zero by 2050 **Biodiversity** • Strive to achieve No Net Loss in biodiversity **SOCIAL** **Occupational Health and Safety** • We are committed to making a safer workplace for all employees and workers • Promote zero harm culture • Maintain zero fatalities • Awareness sessions and training on occupational health and safety for 100% of employees across all businesses • Achieve ISO 45001:2018 across all business or operational locations **Community Development** • Invest cumulative ₹ 1000 Mn for community development by 2030 • Astral is committed to multiple UN SDG such as 3, 4, 5, 6, 7 and 15 by 2030 • To reach 25 Geographies by 2030 • To reach 15 Mn Beneficiaries cumulatively by 2030 **Diversity, Equity and Inclusion** • Increase overall gender diversity by 20% & 40% respectively by 2026 & 2030 • Diversity and Inclusion-related training for 100% of employees at the organisation **Customer Relationship Management** • Continual reduction in customer complaints • Continual improvement in Customer Satisfaction to more than 90% by 2030 **GOVERNANCE** **Corporate Governance** • Ensure and maintain zero instances of non-compliance with regulatory requirement • 100% training conducted on the Code of Conduct and other mandatory training for all the Board of Directors **Cybersecurity** • Zero cases of data and cybersecurity breaches through timely resolution of identified cyber incidents • ISO 27001:2022 certification for Information Security Management System by 2026 • Cover 100% of employees under information security awareness/training by 2030 • Certify with ISO 22301 certification on Business Continuity Management Framework by 2030								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Astral has formulated sustainability goals and targets at the Group level and monitor the progress on a consolidated basis. As this BRSR Report has been prepared using a standalone reporting boundary, progress against these Group-level goals and targets has not been included herein. Astral will disclose the status and progress of these goals and targets in the Sustainability Report, which is prepared on a consolidated basis.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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 Astral, sustainability remains integral to the Company's approach to responsible growth and long-term value creation. As a leading building materials company, Astral continues to advance infrastructure development and improve quality of life through innovative products while embedding environmental, social, and governance (ESG) considerations across its operations and value chain.

During FY 2025–26, Astral strengthened its sustainability journey through focused actions in resource efficiency, renewable energy, circularity, workplace safety, responsible governance, and community development. The Company achieved a 39% increase in renewable electricity generation and advanced its 7 MW clean energy initiative through solar and wind power generation, reinforcing its commitment to climate action. Astral also accelerated its sustainability management efforts through a digital ESG transformation programme that enhanced data collection, monitoring, and reporting capabilities.

Astral's commitment to sustainable innovation is reflected in its portfolio of GRIHA-certified green building products, including Aquasafe, Silencio, Aquarius, Drain Pro, and Drainmaster. The Company further strengthened operational excellence through the implementation of ISO 9001:2015 Quality Management Systems at its Cuttack and Hyderabad manufacturing facilities.

Beyond business performance, Astral remains deeply committed to creating positive social impact. Through its CSR initiatives, the Company supported over 41.24 lakh beneficiaries during FY 2025–26, contributing to community development and inclusive growth. Guided by strong governance, ethical business practices, and stakeholder engagement, Astral continues to build a future-ready organisation that balances growth with environmental stewardship and social responsibility, creating sustainable value for all stakeholders.

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Hiranand Savlani Whole Time Director and Chief Financial Officer, DIN: 07023661 Astral Limited The Board is assisted by the Executive Management in the effective oversight and evaluation of the Business Responsibility policies. Through the provision of crucial insights, information, and recommendations, Executive Management plays a crucial role in supporting the Board's strategic decision-making and leadership in the realm of Business Responsibility.
9.	Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	Yes Mr. Hiranand Savlani Whole Time Director and Chief Financial Officer, DIN: 07023661 Astral Limited

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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Director									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Director									Annually								

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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.	No. Astral has not carried out an independent assessment of its policies.								

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

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

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness
Board of Directors	4	• Business performance and operations. • Compliance status and regulatory updates. • Risk, governance, and ESG performance.	100%
Key Managerial Personnel	4	• Changes in regulations and law applicable to the Company to ensure full Compliance.	100%
Employees other than BoD and KMPs	820	• A comprehensive training program was rolled out this year, covering safety, compliance, technical, behavioral, and leadership domains. Key focus areas included safety practices, legal and ethical compliance, technical upskilling, operational excellence, and leadership development-resulting in improved safety, efficiency, and employee engagement across the organisation.	85%

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year: (Contd.)

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
Workers	291	• During the year, comprehensive training programs for workers focused on Technical & Process Excellence, Behavioral Skills, Compliance, Safety, and Human Rights Awareness. Key sessions included SOP adherence, 5S, Kaizen, teamwork, time management, Code of Conduct, POSH, and anti-bribery awareness. Safety modules covered PPE usage, first aid, fire drills, and wellness practices, while human rights sessions emphasised dignity, equality, and grievance redressal. These initiatives collectively enhanced operational efficiency, safety culture, ethical awareness, and workforce engagement.	81%

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):

a. Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil	Nil	Nil	-	NA
Settlement	Nil	Nil	Nil	-	NA
Compounding fee	Nil	Nil	Nil	-	NA

b. Non-Monetary

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

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.	

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, Astral has implemented a Policy on Anti-Corruption and Bribery to uphold the highest ethical and business standards in its operations. The policy establishes robust risk assessment procedures and internal control mechanisms by mandating ethical conduct, transparency in all business dealings, and a strict prohibition of bribery, corruption, misappropriation of funds, political contributions, embezzlement, and lobbying for personal or organisational gain, with violations subject to investigation and disciplinary action by a designated steering committee. It also provides a clear mechanism to deal with complaints related to bribery or corruption, ensuring that reported or identified concerns are addressed through structured inquiry and appropriate corrective measures, reflecting a zero-tolerance approach. Further, Astral ensures comprehensive coverage of anti-corruption training, requiring all employees to undergo mandatory training during onboarding, supported by periodic refresher programmes to reinforce awareness, compliance, and ethical behaviour across the organisation.

Weblink of policy - Policy on Anti-Corruption & Bribery

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

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

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

	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
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.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	**90.67**	**86.98**

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	17.53%	23.97%
	b. Number of trading houses where purchases are made from	200	201
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	51.03%	68.47%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	93.76%	95.92%
	b. Number of dealers/distributors to whom sales are made	3,990	3,610
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	14.53%	15.11%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.03%	0.03%
	b. Sales (Sales to related parties/Total Sales)	0.05%	0.04%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)*	99.38%	98.54%
	d. Investments (Investments in related parties/Total Investments made)*	100%	100%

* Related Party Transaction include Transaction with Subsidiaries of Astral Limited.

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
Astral is enforcing the Supplier Code of Conduct to enhance supplier awareness around sustainability, compliance and human rights. However, Astral is looking forward to organising awareness programmes for its value chain partners in the upcoming years.		

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

Yes, the Company has established robust processes within its Code of Conduct to prevent conflicts of interest among Board members. As part of these governance practices, Board members are required to provide annual declarations confirming that no conflicts of interest exist or disclosing any potential concerns. This ensures transparency, accountability, and alignment with the Company's ethical standards.

Weblink: https://www.astralltd.com/wp-content/uploads/2024/06/01.-Employee-Code-of-Conduct-Policy_Astral-Limited.pdf

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvement in environmental & social impacts
R&D	0%	0%	Replacing conventional lighting with energy efficient LED fixtures is expected to substantially lower electricity consumption and Scope 2 emissions across locations including Kanpur, Dholka, Santej, Hyderabad, and the Head Office. In addition, the installation of percolation wells at Kanpur, Dholka, and Astral House is expected to improve the local water table through rainwater harvesting. Enhanced lighting conditions are also likely to improve visibility, safety, and employee comfort, contributing to an overall better working environment.
Capex	1%	0.90%	

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

Yes, Astral Limited requires all its suppliers to adhere to the Supplier Code of Conduct, which outlines expectations for responsible and sustainable business practices. This includes providing a safe and healthy working environment, complying with all applicable labor and human rights regulations, and adopting operational policies that emphasise environmental protection and occupational health and safety. Through these requirements, Astral Limited promotes ethical behavior across its supply chain and strengthens its commitment to sustainable sourcing practices.

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

54.76%

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.

Considering the long lifespan and extensive global use of Astral's products, often spanning several decades it is not feasible to retrieve these materials at the end of their life cycle for repurposing, recycling, or safe disposal. However, wherever possible, Astral has implemented responsible recycling and waste-management practices within its operations. The Company undertakes Gate-to-Gate Life Cycle Assessments (LCA) for products such as Silencio, Drain Pro Pipes, and CPVC Pipes to better understand and minimise environmental impacts. E-waste generated during operations is routed exclusively through authorised recyclers, and hazardous waste is managed in strict accordance with the Hazardous Waste (Management, Handling, and Transboundary Movement) Rules, 2016. Additionally, Astral is duly registered under Extended Producer Responsibility (EPR) on the Central Pollution Control Board (CPCB) portal, reaffirming its commitment to responsible management and recycling of plastic packaging materials.

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

Yes, EPR is applicable to Astral's activities. Astral's EPR registration number is 20230306065448111142, issued on 10.03.2023. It is ensured that all the data and waste collection strategies comply with the EPR plan submitted to the Central Pollution Control Board (CPCB).

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.
22209	Silencio	-	Gate to Gate	Yes	No
22209	DRAIN PRO Pipes	-	Gate to Gate	Yes	No
22209	CPVC Pipes	-	Gate to Gate	Yes	No

2. 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
Raw Materials	**2.10%**	**2.08%**

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	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	4,461	4,461	100	4,461	100	0	0	4,461	100	0	0
Female	150	150	100	150	100	150	100	0	0	0	0
Total	**4,611**	**4,611**	100	**4,611**	**100**	**150**	**3.25**	**4,461**	**100**	**0**	**0**
Other than Permanent employees											
Male	248	248	100	248	100	0	0	0	0	0	0
Female	22	22	100	22	100	22	100	0	0	0	0
Total	**270**	**270**	**100**	**270**	**100**	**22**	**8.15**	**0**	**0**	**0**	**0**

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	288	288	100	288	100	0	0	288	100	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**288**	**288**	**100**	**288**	**100**	**0**	**0**	**288**	**100**	**0**	**0**
Other than Permanent workers											
Male	6,038	6,038	100	6,038	100	0	0	0	0	0	0
Female	9	9	100	9	100	0	0	0	0	0	0
Total	**6,047**	**6,047**	**100**	**6,047**	**100**	**0**	**0**	**0**	**0**	**0**	**0**

Note: Other than permanent workers are covered under ESIC provisions.

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.01%	0.01%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	99.12	100	Yes	99	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	6.33	100	Yes	6	100	Yes

3. Accessibility of workplaces

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, Astral has provided suitable access for differently-abled employees, establishing an inclusive workplace environment. These accommodations allow all individuals to work effectively and contribute equally to the organisation's success, showcasing Astral's dedication to workplace diversity and inclusivity.

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

Yes, Astral is an equal opportunity employer, and the policy is available on the company website. Astral's Employee Code of Conduct can be found on official webpage: https://www.astralltd.com/wp-content/uploads/2024/06/01.-Employee-Code-of-Conduct-Policy_Astral-Limited.pdf

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%	0%	0%
Total	**100%**	**100%**	**100%**	**100%**

Note: No permanent female workers availed paternal leave during the reporting period.

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	The Safety Committee and the Grievance Redressal Committee are responsible for addressing grievances at the Plant level and through the HR department in accordance with the statutory requirements.
Other than Permanent Workers	Workers engaged through contractors have the opportunity to address their grievances through their respective contractors.
Permanent Employees Other than Permanent Employees	Employees have the option to raise their concerns through their direct supervisor, the Grievance Redressal Committee, or the Human Resources department. In case of grievances, employees can follow the below escalation process: 1st level: The reported grievance is addressed by the Department Head or HR Representative within 7 days. 2nd level: If the employee is not satisfied with the resolution at the 1st level, they can escalate the issue to the Function Head or a Senior HR Representative, who will address it within 7 days. 3rd level: If the grievance remains unresolved at the 2nd level, the employee can further escalate it to the Steering Committee, which will resolve the issue within 15 days. Employees can reach out via email, phone, or in-person meeting, but are required to submit a written grievance for actions to be taken. All proceedings will be documented as a case resolution record. In case of delay in resolution, the matter can be escalated to the next level. The decision of the Steering Committee is final and binding. Additionally, specific concerns can also be addressed through the Whistleblower Policy and the POSH (Prevention of Sexual Harassment) committee.

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees /workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**4,611**	**0**	**0**	**4,346**	**0**	**0**
Male	4,461	0	0	4,193	0	0
Female	150	0	0	153	0	0
Total Permanent Workers	**288**	**0**	**0**	**303**	**0**	**0**
Male	288	0	0	303	0	0
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety Measures		On Skills upgradation		Total (D)	On Health and Safety Measures		On Skills upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
					Employees					
Male	4,709	3,810	81	4,200	89	4,395	3,518	80	3,968	90
Female	172	128	74	134	78	1,69	128	76	134	79
Total	**4,881**	**3,938**	**81**	**4,334**	**89**	**4,564**	**3,646**	**80**	**4,102**	**90**

8. Details of training given to employees and workers: (Contd.)

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety Measures		On Skills upgradation		Total (D)	On Health and Safety Measures		On Skills upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Male	6,326	5,438	86	4,831	76	5,208	4,427	85	3,908	75
Female	9	9	100	6	67	10	10	100	7	70
Total	**6,335**	**5,447**	**86**	**4,837**	**76**	**5,218**	**4,437**	**85**	**3,915**	**75**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	%(B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	4,461	3,825	86	4,395	4,180	95
Female	150	141	94	169	152	90
Total	**4,611**	**3,966**	**86**	**4,564**	**4,332**	**95**
Workers						
Male	288	288	100	303	303	100
Female	0	0	0	0	0	0
Total	**288**	**288**	**100**	**303**	**303**	**100**

Note: Only permanent employees and permanent workers are considered for performance and career development review. Assessment is done once a year in April.

10. Health and safety management system:

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

Yes.

Astral Limited strives for excellence in health, safety, and environmental protection through the continuous enhancement of its Environmental Management System (EMS) and Occupational Health and Safety Management System (OH&SMS). The company is committed to providing a safe and healthy work environment, preventing work-related injuries and accidents, and effectively managing significant environmental aspects and OH&SMS hazards.

Its objectives include ensuring legal compliance, improving processes, upgrading equipment and facilities to support safe and environmentally friendly operations, preventing pollution, conserving resources and energy, and reducing accidents. The company also implements management programs to improve environmental performance and occupational health and safety outcomes.

The Company also has an in-house doctor stationed at the Head Office (HO) who attends to the medical needs of employees and workers. The doctor also visits plants as needed to provide medical support and assistance.

In addition, Astral Limited focuses on training employees and contract workers, strengthening its Emergency Response Team through certified training as part of its emergency preparedness initiatives, and conducting regular mock drills. Employee participation is encouraged to support policy implementation and achievement of organisational goals. Periodic audits and management reviews are conducted to ensure the continual improvement and effectiveness of the EMS and OH&SMS.

Astral has implemented an integrated management system in compliance with ISO 9001, ISO 14001, and ISO 45001 standards. The ISO 9001 coverage spans across 16 locations: Head Office, Santej, Santej Adhesive, Dholka, Hosur, Ghiloth, Sangli, Aurangabad, Sitarganj, Cuttack, Guwahati, Jamnagar, Hyderabad, Dahej, Rania & Sompura . On the other hand, ISO 14001 & ISO 45001 cover 8 locations: Head Office, Santej, Dholka, Hosur, Ghiloth, Sangli , Cuttack & Sompura . Astral aims to expand this coverage in the coming years.

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

Astral has successfully implemented Hazard Identification and Risk Assessment (HIRA), HAZOP & QRA Study to promote a comprehensive approach in identifying hazards, assessing risks, implementing controls, ensuring compliance, and driving continuous improvement. The tools utilised for identifying and evaluating work-related hazards include Process Hazards Analysis through HIRA, employee engagement via the Safety Committee, Internal and External Safety Audit. Regular safety training sessions are conducted, along with the introduction of an audiovisual induction module for visitors. Standard Operating Procedures (SOPs) and a work permit system have been established to promote safe working practices. Unsafe acts and conditions are identified through routine safety inspections, and appropriate Corrective and Preventive Actions (CAPA) are implemented accordingly. Additionally, mechanisms for reporting near misses, comprehensive activity checklists, and regular audits and compliance assessments are in place to support continuous improvement in workplace safety. Safety Committee meetings oversee and monitor work-related hazards and near-misses. Moreover, regular toolbox talks on the shop floor, theme-based trainings, safety inductions, provision of Personal Protective Equipment (PPE) for each operation, and motivational activities with rewards are conducted consistently. This diligent approach has cultivated a safety-centric culture, resulting in reduced accidents, enhanced protection for personnel and assets, and improved operational efficiency.

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

Yes.

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

Yes.

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	0.1051	0.0581
Total recordable work-related injuries	Employees	0	0
	Workers	2	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	2	1

Note: Recordable injuries reported are the high-consequence work-related injuries mentioned in the table.

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

Astral implements a multitude of measures to promote a safe and healthy working environment for all employees, including visitors. Astral has taken following key action points:

- **Supply of Essential Personal Protective Equipment (PPE):** Astral provides provisions to protect employees and workers from potential hazard according to standard.
- **Implementation of a Comprehensive Fire Hydrant System:** A robust fire hydrant system, Sprinkler system, foam trolley, Foam and Water Monitors and various type of Fire Extinguisher, has been installed to effectively combat fire hazards.
- **Emergency Assembly Area Establishment:** A designated emergency gathering area allows for safe congregation during emergencies and displayed route signages with Emergency Evacuation Plan.
- **Utility Accessibility:** Ensuring easy access to utilities such as drinking water and sanitary facilities promotes a hygienic working environment.
- **Reinforced Physical Security:** Strategically positioned CCTV cameras improve premises' surveillance and physical security.
- **Established Guidelines for Health and Safety Procedures:** Clearly defined and effectively communicated health and safety-related Standard Operating Procedures (SOPs) strengthen compliance with safety protocols among employees and contractors.
- **Regular Trainings and Simulations on Health and Safety:** Astral conducts regular health and safety training, mock drills, and certified training sessions on specific subjects such as firefighting, first aid, emergency response, etc., at all locations to ensure readiness for emergencies.
- **Medical Facilities:** Access to a plant-side ambulance room or an on-site health center with paramedical staff is provided. Blood donation and vaccination camps are organised at various locations. Additionally, there is a partnership with nearby hospitals to manage any medical emergencies.
- **Implementation of Safety Consciousness Initiatives:** Astral engages in safety week celebrations and award distributions to motivate employees and contract workers to uphold a safe environment. Near-Miss Reporting Stations have been implemented for easy access and efficient reporting. Audio Visual EHS Training module prepared and access given in ELMS system to all. Road Safety Awareness season conducted for all.

These measures highlight Astral's commitment to prioritising the safety and well-being of everyone associated with the organisation.

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	-	0	0	-
Health & Safety	0	0	-	0	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%

Note: Astral assesses all plants for their health and safety practices, as well as prevailing working conditions.

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

Astral implements corrective actions that include conducting standard procedure-aligned accident investigations to identify preventive and corrective measures aimed at preventing reoccurrences. These actions also involve regularly reviewing and updating the Hazard Identification and Risk Assessment (HIRA) process to minimise significant risks and providing relevant training to enhance awareness and understanding among employees.

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).

A. Yes.

B. Yes.

Note: The compensation package has been expanded to cover all permanent employees and workers who are on the company's payroll.

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

The company emphasises regulatory compliance and ensures that all statutory obligations are deducted and deposited by its value chain partners. Before entering into any partnership with a vendor or business partner, the company conducts a comprehensive assessment of their compliance status, which includes reviewing relevant licenses and registrations.

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

Yes, Astral provides transition assistance programs to support employees in navigating the conclusion of their careers due to retirement or termination. Depending on management's discretion, individuals may be considered for advisory roles. Furthermore, employees are entitled to gratuity or severance pay, which is determined by their tenure of service with the company.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Nil
Working Conditions	Nil

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

Currently, Astral does not evaluate the value chain partners based on their health and safety practices and working conditions. However, the company plans to introduce an assessment process to scrutinise partners in these areas. This initiative will enable Astral to pinpoint and mitigate any potential risks or concerns associated with health and safety practices and working conditions throughout the value chain.

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

Essential Indicators

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

Astral adopts a holistic and structured approach to stakeholder engagement, taking into account past feedback, evolving expectations, and the dynamics of its relationships. This approach extends beyond directly engaged stakeholders to include those who indirectly influence the Company's operations, decisions, and outcomes. Astral recognises the critical role of both internal stakeholders such as employees and external stakeholders, including investors, suppliers, customers, contractors, regulators, and the broader community.

Each stakeholder group contributes to the business in distinct yet interconnected ways, from offering financial support and operational collaboration to shaping strategic priorities. By acknowledging the complexity and interdependence within this stakeholder ecosystem, the Company reinforces its commitment to transparent communication, mutually beneficial partnerships, and long term sustainable value creation.

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

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)- Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
Customers	No	Website, Advertisement SMS, Digital Media, Customer survey Marketing initiatives, Customer service helpline, One to one interactions and meetings	Annual and Demand-based	Customer engagement entails forging relationships, comprehending requirements, and addressing issues related to product quality, service experiences, pricing, and overall customer satisfaction. By actively receiving and considering feedback, companies can boost customer loyalty, spur innovation, and enhance success by providing personalised solutions and nurturing enduring relationships.
Employees and Workers	No	Internal newsletters, Personalised, Learning and development programmes, Notice board, Reward and recognition, Leadership Meet, Employee engagement surveys, Digital engagement, Induction programmes, HR Helpdesk, Exit Interview	Ongoing and Demand-based	Employee engagement strives to foster a conducive work atmosphere where employees are driven, have a sense of empowerment, and resonate with organisational objectives. Important considerations involve career progression, balancing personal and professional lives, remuneration, recognition, communication, and organisational culture. By prioritizing these aspects, organisations can elevate performance levels, lower attrition rates, and successfully reach strategic goals by leveraging a highly engaged and dedicated workforce.

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

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)- Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
Investors & Shareholders	No	Investor presentations, Earnings Call, Investor conferences, AGM, Frequent interactions through virtual calls, One-to-One Meetings, Communication Of Financial Results	Annual, Half yearly, Quarterly and Demand-based	Investor engagement emphasises clear communication, updating investors about the company's performance, and debating crucial subjects such as financial outcomes, strategic plans, governance, and growth potential. By assuaging investor apprehensions and building trust through transparent communication, companies can consolidate relationships, elevate credibility, and lead to sustained shareholder value.
Suppliers and Vendors	No	Supplier Meeting, Suppliers audit, Forums and seminars, Collaboration with vendors, Contract negotiation, Site Visits and Inspection, Vendor Quality Assessment, Vendor Performance Assessment	Annual, Half-yearly and Demand-based	Engagement with suppliers and vendors centers on nurturing strong partnerships, driving innovation, and promoting ethical conduct. Crucial aspects encompass quality standards, pricing, delivery timelines, sustainability, and compliance. Addressing issues such as payment conditions and product quality through effective dialogue leads to resilient supply chains and creates enduring value for all involved parties.
Communities and NGOs	No	Employee voluntary activities, Field visits, Community meetings, Website, Pamphlets, Newspaper, CSR activity	Annual, Half yearly, Ongoing and Demand-based	Supporting vulnerable communities via healthcare, education, environmental preservation, skill enhancement, and infrastructure initiatives reflects a company's dedication to community engagement and sustainable influence. These endeavours uplift the disadvantaged, cultivate well-being, and effect enduring, positive transformations within the community.
Government and regulatory bodies	No	Email, Letter, Website	Annual or Demand-based	By engaging proactively with government stakeholders, businesses can impact policies, mold regulations, and promote a collaborative environment for reciprocal advantages. Important issues include prompt tax payments, filing of returns, and aiding in assessments. By proactively engaging with regulators, Astral can foster trust, mitigate risks, and promote ethical business practices, which include the submission of quarterly and annual financials, and regulatory forms. Such synergy aids in bolstering industry stability and sustainability.

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.

Stakeholder feedback plays a crucial role in shaping the Company's strategic planning and decision making processes, particularly on economic, environmental, and social topics. Engagement with stakeholders is facilitated through designated departmental heads, who interact directly with relevant stakeholder groups within their operational domains. These leaders collect, review, and consolidate stakeholder perspectives especially employee viewpoints on significant issues and submit their assessments for the consideration and final approval of the Chief Human Resources Officer (CHRO). The CHRO, who is vested with decision making authority delegated by the Board, collaborates closely with the Board to ensure that stakeholder insights are appropriately integrated into strategic directions and organisational priorities. This structured process ensures seamless communication, effective consultation, and consistent alignment between stakeholder expectations and Board level decisions.

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

Yes, stakeholder engagement is vital for understanding their needs effectively. The company utilises a range of communication methods, including virtual meetings, face-to-face discussions, and social media, to provide diverse avenues for consultation.

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

The Company places strong emphasis on Corporate Social Responsibility (CSR) and integrates it as a key component of its overall business objectives, recognising its responsibility to contribute positively to society. In accordance with statutory requirements, the Company has established the Astral Foundation, which serves as the dedicated vehicle for its CSR initiatives. The Foundation collaborates with various partner organisations to drive impactful programs across Health, Education, Environment, and Wildlife Conservation. Through these focused efforts, the Company reinforces its steadfast commitment to improving community well being and fostering sustainable development.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
			Employees			
Permanent	4,611	2,812	61	4,346	2,816	65
Other than permanent	270	270	100	218	0	0
Total Employees	**4,881**	**3,082**	**63**	**4,564**	**2,816**	**62**
			Workers			
Permanent	288	259	90	303	279	92
Other than permanent	6,047	4,851	80	4,915	4,002	81
Total Workers	**6,335**	**5,110**	**81**	**5,218**	**4,281**	**82**

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	**4,611**	**0**	**0**	**4,611**	**100**	**4,346**	**1**	**0.02**	**4,345**	**99.98**
Male	4,461	0	0	4,461	100	4,193	1	0.02	4,192	99.98
Female	150	0	0	150	100	153	0	0	153	100
Other than Permanent	**270**	**0**	**0**	**270**	**100**	**218**	**0**	**0**	**218**	**100**
Male	248	0	0	248	100	202	0	0	202	100
Female	22	0	0	22	100	16	0	0	16	100
Workers										
Permanent	**288**	**0**	**0**	**288**	**100**	**303**	**0**	**0**	**303**	**100**
Male	288	0	0	288	100	303	0	0	303	100
Female	0	0	0	0	0	0	0	0	0	100
Other than Permanent	**6,047**	**5,368**	**89**	**679**	**11**	**4,915**	**4,640**	**94.40**	**275**	**5.60**
Male	6,038	5,359	89	679	11	4,905	4,630	94.39	275	5.61
Female	9	9	100	0	0	10	10	100	0	0

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

Gender	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors* (Executive Directors)	4	4,56,05,724	1	2,10,07,188
Key Managerial Personnel**	1	19,94,001	-	-
Employees other than BoD and KMP	4,456	5,04,000	148	5,63,148
Workers	288	2,39,928	-	-

*Since Independent Directors received no remuneration except sitting fee (if any) for attending Board/Committee meetings, the required details are not applicable.

**Mr. Chintankumar Patel is considered as a Key Managerial Personnel (KMP) w.e.f. November 7, 2024. KMPs who are part of the Board of Directors have been excluded.

Median remuneration is calculated considering the actual payment made to the number of employees who have received remuneration during the entire reporting period (1st April 2025 to 31st March 2026).

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	2.54%	3.68%

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, Astral has designated HR and compliance teams to handle human rights-related concerns and ensure issues are reviewed and addressed appropriately.

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

In the event of a complaint, employees are encouraged to raise concerns with the Steering Committee or their Department Head through email, telephone, or in person communication. To formally initiate the resolution process, a written grievance must be submitted to the designated officer. The officials responsible for grievance handling are required to document all proceedings and maintain these records throughout the resolution process. The outcome must be communicated to the employee within a defined timeframe; if this timeline is not met, the employee has the right to escalate the matter to a higher level of management. Once the Steering Committee reviews and closes the case, its decision is deemed final and binding. Additionally, an Internal Complaints Committee (ICC) has been constituted to address grievances related to the Prevention of Sexual Harassment (POSH) in accordance with statutory requirements.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	0	0	-	0	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 on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

Astral has created clear guidelines to prevent all sorts of discrimination or harassment and to protect those who report such instances. These guidelines include the whistle-blower policy and initiatives to protect women from harassment. Grievance Redressal Committee, Steering Committee, and Whistle Blower Committee handle these matters with utmost confidentiality. Individuals who handle or process such complaints and breach internal confidentiality rules will face disciplinary repercussions. Furthermore, Whistle-blower policy offers necessary protections for all individuals who report misdemeanours and for all parties involved.

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)
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others – please specify	-

Note: Astral assesses all plants for conditions of human rights at workplace.

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

Astral continuously ensures that only persons who are 18 years and over are employed, employees only work voluntarily beyond normal working hours, and that employees are paid without any gender bias and equality is maintained.

Leadership Indicators

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

Not Applicable.

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

Astral remains diligent in implementing its Human Rights Policy and consistently works to sensitise its workforce on the importance of respecting and upholding human rights within the workplace. Through awareness initiatives and employee engagement, the Company reinforces its commitment to fostering a fair, safe, and inclusive environment.

However, Astral has not yet undertaken a formal human rights due diligence process.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, the office of the company is accessible to differently abled visitors.

4. Assessments for the year:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Nil
Discrimination at workplace	Nil
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Wages	Nil
Others – please specify	Nil

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

Astral is proactively implementing its Supplier Code of Conduct to raise awareness among suppliers about the importance of upholding human rights in the workplace. Through this initiative, the Company aims to promote responsible practices across its supply chain. However, as no formal human rights assessments have been carried out so far, no corrective actions have been required at this stage.

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

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources (GJ)		
Total electricity consumption (A)	1,19,241.22	85,738.90
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**1,19,241.22**	**85,738.90**
From non-renewable sources (GJ)		
Total electricity consumption (D)	4,88,362.51	4,37,815.18
Total fuel consumption (E)	78,573.56	64,832.67
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**5,66,936.07**	**5,02,647.84**
Total energy consumed (A+B+C+D+E+F)	**6,86,177.29**	**5,88,386.75**
Energy intensity per rupee of turnover (Total energy consumed/Revenue from Operations) (GJ/₹ crore)	116.14	111.10

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

Parameter	FY 2025-26	FY 2024-25
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed/Revenue from operations adjusted for PPP) (GJ/$)	0.000236	0.000230
Energy intensity in terms of physical Output (GJ/MT)	2.35	2.36
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*PPP conversation rate 2026 – 20.34, PPP conversation rate 2025 – 20.66 (Source: International Monetary Fund-Implied PPP conversion rate – India) https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

The increase in energy consumption is primarily attributable to the addition of the Ghiloth and Kanpur facilities during FY 2025-26. Additionally, the Hyderabad plant was only partially operational in the previous year and operated at full capacity during the current year, resulting in higher consumption. Furthermore, multiple dry runs were conducted across different plants, resulting in increased consumption.

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

Yes, independent assurance has been carried out by M/s Hetal J Shah & Co.

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.

Astral Limited does not have sites/facilities identified as designated consumers under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0.00
(ii) Groundwater	114,817.94	1,00,891.06
(iii) Third party water	49,294.32	31,253.53
(iv) Seawater/desalinated water	0	0.00
(v) Others	0	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**164,112.26**	**1,32,144.59**
Total volume of water consumption (in kilolitres) *	**164,112.26**	**1,32,144.59**
Water intensity per rupee of turnover (Total water consumption/Revenue from Operations) (KL/₹ crore)	27.78	24.95
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption/Revenue from operations adjusted for PPP) (KL/$)	0.0000565	0.0000516
Water intensity in terms of physical (KL/MT)	0.56	0.53
Water intensity (optional) –the relevant metric may be selected by the entity	-	-

* The increase in water consumption is primarily attributable to the addition of the Ghiloth and Kanpur facilities during FY 2025-26. Additionally, the Hyderabad plant was only partially operational in the previous year and operated at full capacity during the current year, resulting in higher water consumption.

Furthermore, multiple dry runs were conducted across different plants, resulting in increased consumption.

**PPP conversation rate 2026 – 20.34, PPP conversation rate 2025 – 20.66 (Source: International Monetary Fund-Implied PPP conversion rate – India) https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

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

Yes, independent assurance has been carried out by M/s Hetal J Shah & Co.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	**0**	**0**
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	**0**	**0**
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	**0**	**0**
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	**0**	**0**
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	**0**	**0**
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**0**	**0**

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

Yes, independent assurance has been carried out by M/s Hetal J Shah & Co.

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

Yes, Astral has implemented 'Zero Liquid Discharge' across its operational locations through appropriate reuse of Effluent Treatment Plant (ETP) and Sewerage Treatment Plant (STP) as per the regulatory requirements.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	tons	3.08	1.11
SOx	tons	1.07	0.48
Particulate matter (PM)	tons	2.85	1.33
Persistent organic pollutants (POP)	tons	0	0
Volatile organic compounds (VOC)	tons	0	0
Hazardous air pollutants (HAP)	tons	0	0
Others – please Specify - Fluoride	-	-	-

The increase in air emissions is primarily attributable to higher operating hours at the Rania facility and the addition of the Kanpur, Hyderabad, Jamnagar and Ghiloth facilities.

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

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

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	4,874.62	4,059.31
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	96,315.94	88,414.34
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from Operations)	tCO_2e/₹ crore	17.13	17.46
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	tCO_2e/$	0.0000348	0.0000361
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO_2e/MT	0.35	0.37
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

*PPP conversation rate 2026 – 20.34, PPP conversation rate 2025 – 20.66 (Source: International Monetary Fund-Implied PPP conversion rate – India) https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

The increase in Scope 1 and Scope 2 Emissions is primarily attributable to the addition of the Ghiloth and Kanpur facilities during FY 2025-26. Additionally, the Hyderabad plant was only partially operational in the previous year and operated at full capacity during the current year, resulting in higher emissions. Furthermore, multiple dry runs were conducted across different plants, resulting in increased emissions.

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

Yes, independent assurance has been carried out by M/s Hetal J Shah & Co.

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

Yes, Astral has embarked on a project with CII titled "Sustainable Workspaces and Indian Business Environment". This project aims to (1) measure the impacts of sustainable design and practices on various social and economic aspects in a workplace (2) craft a matrix that translates these impacts into a comprehensive score for individual workplaces to use for self-assessment (3) pinpoint benchmarks that define performance indicators for individual workplaces. Moreover, Astral has constructed a green building that serves as one of its offices in Dholka, Gujarat, and is exploring opportunities to replicate this at other sites. Our facility in Dholka is a multi-purpose green building housing our corporate offices and our valves manufacturing operations. Our Silencio manufacturing process has been awarded a GREENCO Gold certification, demonstrating our dedication to reducing GHG emissions. Our CPVC PRO, SILENCIO, and DRAINPRO products have earned GREENPRO Certification, with additional GRIHA certification for CPVC PRO. We have also LEED Green Building Certification for Silencio manufacturing building.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	1,563.82	1,306.63
E-waste **(B)**	-	-
Bio-medical waste **(C)**	-	-
Construction and demolition waste **(D)***	307.55	1,884.79
Battery waste **(E)#**	16.65	-
Radioactive waste **(F)**	-	-
Other Hazardous waste. Please specify, if any. **(G)**	719.09	566.13
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2,599.58	2,662.46
Total (A+B + C + D + E + F + G + H)	**5,206.68**	**6,420.01**

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

Parameter	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover (Total waste generated/Revenue from Operations) (MT/₹ crore)	0.88	1.21
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total waste generated/Revenue from operations adjusted for PPP) (MT/$)	0.00000179	0.00000250
Waste intensity in terms of physical output (MT/MT)	0.0178	0.0257
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)^		
Category of waste		
(i) Recycled***	5,071.48	6,261.93
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	**5,071.48**	**6,261.93**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	41.15	54.69
(ii) Landfilling	93.86	55.51
(iii) Other disposal operations	-	-
Total	**135.01**	**110.20**

* FY 2024-25 included major construction and expansion activities at Santej, Dholka and Hosur facilities. As these activities were substantially completed during FY 2025–26, the generation of construction and demolition waste decreased in the current year.

**PPP conversation rate 2026 – 20.34, PPP conversation rate 2025 – 20.66 (Source: International Monetary Fund-Implied PPP conversion rate – India) https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

***During FY 2025-26, Astral initiated the diversion of non-hazardous waste to third-party vendors for recycling, resulting in an increase in the quantity of waste recycled.

#The battery waste generated is returned to the battery manufacturer under a buy-back mechanism.

^Certain waste streams previously reported under "other disposal operations" have been reclassified as "recycled" based on updated information on their final treatment. Hence, FY 2024-25 values have been restated.

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

Yes, independent assurance has been carried out by M/s Hetal J Shah & Co.

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

Astral follows a stringent waste management strategy that involves segregating waste into hazardous and non-hazardous categories, which are then appropriately disposed of or recycled in compliance with Hazardous Waste Management regulations by authorised vendors. Furthermore, the company ensures that its manufacturing process does not involve any toxic chemicals, emphasising commitment to environmentally friendly practices and sustainability.

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:

Not Applicable.

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

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

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

Yes. Astral Limited was 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.

Sr. 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. 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.

2. 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	Reduction of Energy Consumption in Conveying Pump	The initiative focused on reducing energy consumption and maintenance costs by replacing the existing conveying pump with energy-efficient equipment. It also optimised material handling, leading to improved operational efficiency.	Achieved energy savings, reduced maintenance cost.
2	Improvement by Application of Energy Saving Heaters	The initiative addressed frequent heater replacements by introducing insulated, energy-saving heaters. This helped improve efficiency while reducing energy usage and operational interruptions.	Achieved energy savings, reduced maintenance costs, and minimised breakdown time.
3	Conversion of Assembled Fittings into Single Piece Molded Fittings	The initiative replaced assembled fittings with single-piece molded fittings to reduce product weight and material usage. New molds were developed based on sales data to streamline production and improve efficiency.	Achieved raw material conservation, reduced manpower and time along with quick test results.
4	Smart PO Panel	A Smart PO Panel was installed for the chilling plant after evaluating performance data and benchmarking different panel configurations. The selected panel was identified as the most suitable option to improve the energy efficiency of the chilling plant operations.	The initiative has resulted in an energy saving of approximately 7,200 kWh per month.

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

Yes, Astral has a Business Continuity Plan in place. Astral keeps a disaster recovery site operational to secure the resilience and availability of all vital business applications. We remain dedicated to preserving operational continuity and minimising any potential interruptions to our services. Furthermore, Astral has an On-site emergency Plan laying down the emergency procedures to follow during the onset of a natural disaster.

4. 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.

Astral is actively enforcing the Supplier Code of Conduct to enhance supplier awareness about the environmental impacts of business.

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

Astral is actively enforcing the Supplier Code of Conduct to enhance supplier awareness about the environmental impacts of business. However, no such assessments have been carried out.

6. How many Green Credits have been generated or procured:

a. By the listed entity

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners"

None.

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.

Five.

b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/affiliated to.

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations
1	Gujarat Chamber of Commerce and Industry	State
2	Confederation of Indian Industry	National
3	Federation of Indian Export Organisation	National
4	Indian Plumbing Association	National
5	Federation of Indian Chambers of Commerce & Industry	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
Not applicable as no such conflicts have occurred.		

Leadership Indicators

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly/ Others – please specify)	Web Link, if available
The company has not participated in public policy advocacy yet.					

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	Relevant Web link
Not Applicable.					

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

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 INR)
Not Applicable.						

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

The grievance redressal mechanisms stated in Principle 3 – Question E 6 is applied to redress grievances from the community, including the escalation matrix mentioned.

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	24.65%	23.99%
Directly from within India	79.44%	76.49%

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	17.70%	17.29%
Semi-urban	3.50%	5.82%
Urban	26.03%	24.87%
Metropolitan	52.64%	52.02%

(Place to be categorized as per RBI Classification System - rural/semi-urban/urban/metropolitan)

Note: The calculation has been done based on the Industry Standards on BRSR Core dated 20th December 2024.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NA	NA

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

Sr. No.	State	Aspirational District	Amount spent (in INR)
1	Maharashtra	Gadchiroli	21,23,348
2	Rajasthan	Bundi	16,23,106
3	Gujarat	Narmada	1,46,616
4	Rajasthan	Sawai Madhopur	34,04,307
5	Rajasthan	Dholpur	2,66,078
6	Rajasthan	Karoli	4,70,000
7	Jammu & Kashmir	Baramulla	50,00,000
8	Rajasthan	Jaisalmer	96,023

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

No.

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

Not Applicable.

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

Not Applicable.

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

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

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

Name of authority	Brief of the Case	Corrective action taken
Not Applicable.		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Abhaya Project	24,211	100
2	Astral foundation Scholarship Project	37	100
3	Bal Sarthi Project	3,569	100
4	Center of Excellence in nutrition	38,50,000	100
5	Sarthi Project	77,266	100
6	Shiksha Sarthi Project	22,305	100
7	Paryavaran Project	4,479	100
8	Save Girl Save Tree Project	5,600	100
9	Sundarvan Project	1,18,330	50
10	Aarogyam Project	5,667	90
11	Healthy Mother Healthy Baby'	2,474	100
12	Vadil Vandana Project	104	100
13	Diabetes Defence Project	1,613	100
14	Rural Transformation	6,800	100
15	Kaushalya Project	200	100
16	Aklavya Project	3	100
17	Disha Project	41	100
18	Sanjivanji Project	1,415	100
19	Saksham Project	111	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.

Customers are given various options to contact the company's customer service, which include dialing the toll-free number 18002337957, visiting their website to report their issues, or notifying their Distributor, who will then create a Ticket in the Distributor portal. Upon filing a complaint, it is directed to the Customer Care Department and then delegated to the relevant field staff. This staff member contacts the customer to understand the issue comprehensively, followed by an on-site resolution. If required, material samples are taken for quality control laboratory testing, and the test results are shared with the customer. The results then dictate the necessary corrective steps to be enacted.

Moreover, the Adhesive division has a specialised customer care number, 7311103331, and a portal for complaints, inquiries, recommendations, and feedback at wecare.astraladhesives.com. This portal allows any individual to post their comments, which generates a ticket and forwards the request to the department concerned for resolution. Each ticket number corresponds to an escalation matrix, and in case of a delayed response, a direct notification is sent to the Department Head. Similarly for Pipes and Bathware division, we are receiving service calls by SCRM through CRM team on toll free number - 8511781111.

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

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

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other – Quality Control	Nil	Nil	-	Nil	Nil	-

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

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

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.

Weblink: Information Security Policy

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

Not Applicable.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil.

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

Nil.

c. Impact, if any, of the data breaches

Nil.

Leadership Indicators

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

All product-related information can be accessed on the Company's official webpage. As a standard practice, Astral also circulate catalogues to dealers and customers, covering product specifications and usage. Astral also utilises the WhatsApp channel for disseminating information along with the plumber meet. Weblink- https://www.astralltd.com/

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

The company has proactively taken multiple steps to inform and educate consumers about the safe and responsible usage of products. This includes product labelling and sharing material safety data sheets (MSDS). These initiatives aim to educate and engage all value chain partners on a wide range of products, their specifications, and the safe and responsible use of these products. This enables value chain partners to gain a clear understanding of the products, their intended usage, and potential applications. Additionally, the company circulates catalogues, instruction manuals, video of products and presentation to its dealers and customers when selling products, providing information on product specifications and proper usage.

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

The Company has a mechanism in place to inform consumers of any risk of disruption/discontinuation of essential services. This can be accessed on the Company's official webpage. Weblink - www.astralltd.com

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

Yes, the products adhere to all relevant laws and applicable regulations. The company provides all necessary information on its product labels and packaging. This includes product specifications, usage instructions, material safety data sheets (MSDS), and any other information required by regulatory authorities. Yes, Astral carries out surveys regarding customer satisfaction through feedback forms. Customers can also raise complaints/provide their feedback through the customer care portal.

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN ASTRAL LIMITED BRSR

We have undertaken to perform a reasonable assurance engagement for ASTRAL LIMITED in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the criteria stated below. This Sustainability Information is as included in the **BRSR** of the Company for the year ended March 31, 2026. This engagement was conducted by a multidisciplinary team including assurance practitioners and engineers.

Identified Sustainability Information

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

Our reasonable assurance engagement was with respect to the financial year ended March 31, 2026, information only and we have not performed any procedures with respect to prior periods or any other elements included in the BRSR report, other than those listed as **BRSR** Core Key Performance Indicators ("KPIs") in **Annexure 1** to this report and, therefore, do not express any opinion thereon.

Criteria

The criteria used by the Company to prepare the Identified Sustainability Information are as follows:

Identified Sustainability Information (ISI) subject to Assurance	Period subject to assurance	Reporting criteria
BRSR Core (refer **Annexure 1**)	From 1 April 2025 to 31 March 2026	- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended; - Business Responsibility and Sustainability Reporting Requirement s for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and Industry Standard on Reporting of BRSR Core per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024.

Management's Responsibilities

The Company's management is responsible for selecting or establishing suitable criteria for preparing the sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, 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.

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 have the required competencies and experience to conduct this assurance engagement.

The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", 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.

Our Responsibility

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

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 and responding to the assessed risks as necessary in the circumstances.

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

Given the circumstances of the engagement, in performing the procedures listed above, we visited plant locations and head office to understand the processes involved in data gathering and verifying documentation ensuring the reported details are in line with the requirements.

Exclusions

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

- Operations of the Company other than the Identified Sustainability Information listed in **Annexure 1** to this report.
- Aspects of the **BRSR** and the data/information (qualitative or quantitative) 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 we have performed and the evidence we have obtained, the Identified Sustainability Information for the year ended March 31, 2026 (as stated under "Identified Sustainability Information") are prepared in all material respects, in accordance with the criteria.

Restriction on use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of Astral Limited at the request of the company solely, to assist company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the company. Our Deliverables should not be used for any other purpose or by any person other than the addressees of our Deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.

For Hetal J Shah and Co.
Chartered Accountants
FRN: 131829W

CA Hetal Shah, Proprietor
MRN: 138095
UDIN: 26138095OJNZUK6467

Place: Ahmedabad
Date: May 18, 2026

Annexure 1

BRSR Indicator	Type of Assurance
P6 E1-Details of total energy consumption (in Joules or multiples)	Reasonable
P6 E1-Details of total energy intensity	Reasonable
P6 E3-Provide details of water withdrawal by source	Reasonable
P6 E3-Provide details of water consumption	Reasonable
P6 E4-Provide details of water discharged	Reasonable
P6 E7-Provide details of greenhouse gas emissions (Scope 1)	Reasonable
P6 E7-Provide details of greenhouse gas emissions (Scope 2)	Reasonable
P6 E7-Provide details of greenhouse gas emissions (Scope 1 and Scope 2) intensity	Reasonable
P6 E9-Provide details related to waste generated by category of waste	Reasonable
P6 E9-Provide details related to waste recovered through recycling, re-using or other recovery operations	Reasonable
P6 E9-Provide details related to waste disposed by nature of disposal method	Reasonable
P3 E11-Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities	Reasonable
P9 E7-Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events	Reasonable
P5 E7-Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees, and complaints upheld	Reasonable
P1 E9-Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Reasonable
P1 E8-Number of days of accounts payable	Reasonable
P8 E5-Job creation in smaller towns	Reasonable
P3 E1c-Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	Reasonable
P5 E3b-Gross wages paid to females as % of wages paid	Reasonable
P8 E4-Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/small producers and from within India	Reasonable