Federal-Mogul Goetze (India) Limited
A Tenneco Group Company
Corporate Office: Paras Twins Towers, 10th floor, Tower-B,
Sector-54, Golf Course Road, Gurgaon, Haryana, 122002
Tel.: (91-124) 4784530
Email: infoindia@tenneco.com

Date: 02.09.2026

Listing Department BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai 400001 **Security ID: 505744**	Listing Department National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai 400051 **Security ID: FMGOETZE**

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the financial year ended March 31, 2026

Ref: Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Pursuant to the Regulation 34(2)(f) read with of SEBI Listing Regulations, we are submitting herewith the Business Responsibility and Sustainability Report (BRSR) for the financial year 2025-26. The BRSR also forms part of the Annual Report for the financial year 2025-26, submitted to the stock exchanges vide our letter dated September 2, 2026.

We request you to kindly take the same on record.

Thank you.
for **Federal-Mogul Goetze (India) Limited**

AMIT MITTAL
Digitally signed by AMIT MITTAL
Date: 2026.09.02 22:58:55 +05'30'

Amit Mittal
Managing Director & Chief Financial Officer
DIN: 02292626

Encl. a/a

ANNEXURE-9

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

I Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L74899DL1954PLC002452
2. Name of the Listed Entity	Federal-Mogul Goetze (India) Limited
3. Year of Incorporation	1954
4. Registered Office Address	803, Best Sky Tower, Netaji Subhash Place, Rani Bagh, New Delhi – 110034
5. Corporate Address	10th Floor, Tower B, Paras Twin Tower Sector -54, Golf Course Road, Gurgaon-122002, Haryana
6. E-mail	infoindia@tenneco.com
7. Telephone	+91 11 44788657
8. Website	http://www.federalmogulgoetzeindia.net/web/index.htm
9. Financial year for which reporting is being done	2025-2026
10. Name of the Stock Exchange(s) where shares are listed	i. National Stock Exchange of India Limited Ii. BSE Limited
11. Paid-up Capital	INR 55,63,21,300 Indian Rupees Fifty-Five Crores Sixty-Three Lakhs Twenty-One Thousand Three Hundred Only
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Amit Mittal Managing Director and Chief Financial Officer E-mail id – infoindia@tenneco.com Telephone No. – +91-124-478-4533
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures under this report are made on a standalone basis, unless otherwise specified.
14. Name of assurance provider	Not Applicable
15. Type of assurance obtained	Not Applicable

II Products/Services

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

S. No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Automotive components	96.56%

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

S. No	Product/ Service	NIC Code	% of total Turnover contributed
1.	Pistons, Piston rings and pistons pins, Valve train and Sintered components	2811	96.56%

III Operations

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

Location	Number of plants	*Number of offices/ Place of operations	Total
National	3	7	10
International	0	0	0

** Reported data hereafter excludes warehouses, depots and offices except data related to employees and workers*

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	27 (24 States and 3 Union Territories)
International (No. of Countries)	19

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

The contribution of export is 8.4% of the Company's total turnover of the entity.

c. A brief on types of customers

The Entity is engaged in the manufacture of various components which go into gasoline engines. It operates as a Tier 1 supplier to automotive Original Equipment Manufacturers (OEM), wide array of industrial customers who have a gasoline engine in their product viz, generators, locomotives, tractors etc. in both Indian and export markets. It also leverages a well-established network of distributors and dealers to support its aftermarket operations.

IV. Employees

20. Details as at the end of Financial Year: 2025-26

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	%(B/A)	No. (C)	%(C/A)
			Employees			
1	**Permanent (D)**	536	524	97.76%	12	2.24%
2	**Other than Permanent (E)**	12	9	75.00%	3	25.00%
3	**Total Employees (D+E)**	**548**	**533**	**97.26%**	**15**	**2.74%**
			Workers			
4	**Permanent (F)**	2175	2156	99.13%	19	0.87%
5	**Other than Permanent (G)**	2589	2409	93.05%	180	6.95%
6	**Total Workers (F+G)**	**4764**	**4565**	**95.82%**	**199**	**4.18%**

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
			Differently Abled Employees			
1	**Permanent (D)**	0	0	0%	0	0%
2	**Other than Permanent (E)**	0	0	0%	0	0%
3	**Total Differently abled Employees (D+E)**	**0**	**0**	**0%**	**0**	**0%**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently Abled Workers						
4	**Permanent (F)**	8	8	100%	0	0%
5	**Other than Permanent (G)**	0	0	0.0%	0	0%
6	**Total Differently abled Workers (F+G)**	**8**	**8**	**100.0%**	**0**	**0%**

21. Participation/Inclusion/Representation of women (as on the 31st March 2026)

	Total (A)	No. and percentage of Females	
		No.(B)	% (B/A)
Board of Directors	8	1	12.5%
Key Management Personnel	2	0	0

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

	FY (2025-2026) (Turnover rate in current FY)			FY (2024-2025) (Turnover rate in previous FY)			FY (2023-2024) (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9.87%	0.2%	10.07%	14.72%	1.52%	16.24%	11.48%	0.10%	11.58%
Permanent Workers	9.90%	0.1%	10.00%	2.42%	0.00%	2.42%	3.51%	0.0%	3.51%

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S.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	Federal Mogul Holding Limited, Mauritius	Holding Entity	60.05% (% of shares held in the listed entity)	No
2	Federal - Mogul TPR (India) Limited	Subsidiary	51%	No

There is no associate and joint venture entity as on 31st March 2026.

VI. CSR Details

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

ii. **Turnover (in INR) 1,92,412 Lakhs**

iii. **Net worth (in INR) 1,36,228 Lakhs**

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)	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, the Entity has a grievance redressal mechanism in place for all of its stakeholders. Our whistle blower policy is available at http://www.federalmogulgoetzeindia.net/web/documents/WhistleBlowerpolicy1.pdf Any grievances pertaining to the investors may be referred to the Designated Officials for assisting and handling Investor Grievances. Contact details of the Designated Officials are available at http://www.federalmogulgoetzeindia.net/web/index.html	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)		Nil	Nil	-	Nil	Nil	-
Shareholders		1	Nil	-	Nil	Nil	-
Employees and workers		25	Nil	-	Nil	Nil	
Customers		Nil	Nil	-	Nil	Nil	-
Value Chain Partners		Nil	Nil	-	Nil	Nil	-
Others (Please specify)		26	Nil	-	Nil	Nil	-

Note: Complaints reported under the heads 'Employees' and 'Others' include complaints received through the whistleblower mechanism relating to the Company and its subsidiary.

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:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy & Emissions	Both (Risk and Opportunity)	Energy remains a critical input for the Company's manufacturing operations, and accordingly, the Company has adopted a forward-looking approach	The Company follows a structured and systematic approach to managing energy use and associated emissions. Continuous improvements in	Positive: The Company's strategic initiatives towards energy efficiency and increased adoption of cleaner energy sources

			towards managing its energy profile. While conventional energy sources continue to support current operational requirements, the Company is progressively transitioning towards a more sustainable and diversified energy mix.	energy efficiency across operations, coupled with targeted efforts to reduce emission intensity, remain central to its strategy. The Company is steadily enhancing the share of renewable energy through both onsite and offsite interventions, while also investing in alternative and emerging fuel technologies to strengthen long-term readiness. These measures are integrated into operational decision making processes, thereby ensuring sustained progress and resilience	are expected to drive cost optimisation and reduce exposure to volatility associated with conventional fuels. These measures enhance operational resilience and improve long term cost competitiveness. Furthermore, the Company's alignment with low-carbon technologies and future mobility trends is likely to strengthen growth prospects and support sustainable value creation for investors.
2	Product Quality and Safety	Risk/ Opportunity	The Company operates in a highly quality- sensitive automotive sector where product defects can directly impact vehicle safety and customer trust. Failure to maintain stringent quality standards may result in recalls, warranty claims, and loss of OEM relationships. Maintaining superior quality enhances reputation and strengthens long-term customer partnerships.	The Company ensures product quality and safety through globally aligned quality management systems and a strong customer-centric approach. The four manufacturing facilities of the Company have achieved 100% certification under IATF 16949, ISO 9001. Close collaboration with OEM customers across the product lifecycle enables timely resolution of feedback and complaints through coordinated efforts of engineering, manufacturing, and quality teams. This is supported by a localized manufacturing footprint near key OEM hubs. Quality is further reinforced through IATF-certified systems and a "first-time-right" approach, ensuring reliability, continuous improvement, and responsiveness via accessible customer communication channels.	Positive and Negative

3	Occupational Health and Safety	Risk/ Opportunity	Manufacturing operations involve exposure to machinery, high temperatures, and industrial processes, which pose risks to employee health and safety. Ineffective safety management may lead to workplace incidents, resulting in injuries, regulatory action, and operational disruptions. Without adequate mitigation measures, such incidents could lead to financial penalties, increased insurance costs, and reputational damage. Strengthening safety practices enhances workforce productivity and reduces downtime.	The Company adopts a structured and proactive approach to managing health and safety risks through well-established systems, continuous monitoring, and capability-building initiatives. The organisation undertakes regular hazard identification, incident reporting, and employee training programs to promote safe work practices across operations. This approach is anchored in Tenneco's global Environment, Health and Safety (EHS) Policy, the ISO 45001:2018 Occupational Health and Safety Management System, and the P3 (People, Performance, Pride) Operating Standard, which places employee safety at the core of operational excellence. Manufactu-ring facilities are certified to ISO 45001 and ISO 14001, enabling systematic risk assessment, regulatory compliance, and continuous improvement through periodic internal and external audits.	Positive and Negative
4	Corporate Governance	Risk/ Opportunity	Strong corporate governance is essential to ensure transparency, ethical conduct, and regulatory compliance. Weak governance frame-works may lead to fraud, mismanagement, or legal non-compliance, impacting stakeholder confidence. Effective governance enhances decision-making, ensures accountability, and strengthens investor trust, which is critical in maintaining access to capital and longterm business sustainability.	The Company operates within a well defined governance framework which includes entity - level policies, procedures, and operating practices tailored to the requirements of India operations. The Company's governance structure is led by a strong and experienced Board of Directors, supported by various Board Committees, which provide oversight on strategy, risk management, compliance, ethics, sustainability, and stakeholder interests.	Positive and Negative

				This governance framework promotes accountability, trans-parency, and responsible decision-making across the organization. The Company implements policies, standards, and management systems aligned with the principles of responsible business conduct and the NGRBC. These frameworks promote ethical conduct, regulatory compliance, employee well-being, human rights, environ-mental stewardship, responsible sourcing, data protection, and product responsibility.	
5	Business Ethics and Conduct	Risk	The Company operates in an environment where risks related to bribery, corruption, and unethical conduct may arise. Any breach of ethical standards can lead to legal actions, financial penalties, and reputational damage. Maintaining a strong ethical culture is critical for sustaining stakeholder trust.	The Company embeds integrity and ethical conduct across all operations, with a zero tolerance approach to bribery and corruption. This is supported by a robust anti-corruption framework anchored in the Tenneco Code of Conduct, enabling structured identification and mitigation of ethical risks. Regular training and awareness program-mes, conducted through digital and in-person formats, reinforce employee understanding and ensure consistent adherence to established ethical standards.	Negative
6	Risk Management	Risk	Exposure exists across operational, financial, regulatory, and strategic dimensions, making effective risk oversight critical. Weak or inade-quate risk management practices can result in unexpected disruptions, financial setbacks, and regulatory non-compli-ance. Establishing a strong risk management	The Company manages risks through a robust risk management and internal control framework. Oversight is provided by the Risk Management Committee, Audit Committee and Board all chaired by Independent Directors. The Committee periodically evaluates key business, operational, sustainability, and ESG	Negative

			framework is essential to proactively identify, assess, and address emerging risks while ensuring timely and effective responses.	sustainability, and ESG-related risks and monitors the effectiveness of mitigation measures to support the Company's long-term resilience and sustainable growth.	
7	Human Capital	Risk/ Opportunity	A capable and well-trained workforce is essential for sustaining manufacturing efficiency and driving innovation. Challenges such as high employee turnover, skill shortages, or low engagement levels can adversely affect productivity and operational perfor- mance. Focusing on employee development and retention supports innovation, improves	The Company promotes continuous workforce development through structured training and learning programmes focused on technical skills, health and safety, quality standards, and human rights awareness. Mandatory safety inductions, refresher training, toolbox talks, and role-specific learning interventions are provided to employees and contract workers. Through leadership development initiatives such as Tenneco University (Tenn U) and the Emerging Leaders Program, the Company fosters professional growth, strengthens leadership pipelines, and equips employees with the skills needed to succeed in a dynamic business environment.	Positive and Negative
8	Supply Chain Management	Risk	Dependence on supplier networks is critical for maintaining uninterrupted production. Disruptions arising from uncertainties, supplier instability may affect production timelines and lead to cost	The Company strengthens supply Chain resilience through robust sourcing practices, comprehensive supplier qualification and review frameworks, diversified and dual sourced procurement strategies, supplier localization, continuous engagement, and transparent governance mechanisms.	Negative

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.

1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)

Federal-Mogul Goetze (India) Limited ("FMGIL") operates in alignment with Tenneco's global governance framework, supported by local policies and operational practices. These collectively reflect the requirements of all nine NGRBC Principles and reinforce responsible business practices across ethics, people, environment, products, supply chain, and stakeholder relationships.

Policy and management processes

S. No.	Company's Policies	NGRBC Principle								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	Code of Conduct for Directors and Senior Management	✓	-	-	-	-	-	-	-	-
2	Code of Practices & Procedures for Fair Disclosure of UPSI	✓	-	-	✓	-	-	-	-	-
3	Insider Trading Code (SEBI PIT)	✓	-	-	✓	-	-	-	-	-
4	Whistle Blower & Vigil Mechanism Policy	✓	-	-	✓	-	-	-	-	-
5	Corporate Social Responsibility (CSR) Policy	✓	-	-	✓	-	✓	-	✓	-
6	Dividend Distribution Policy	✓	-	-	✓	-	-	-	-	-
7	Nomination and Remuneration Policy	✓	-	✓	-	-	-	-	-	-
8	Policy on archival of documents	✓	-	-	-	-	-	-	-	-
9	Policy on Determination of Materiality of Events	✓	-	-	✓	-	-	-	-	-
10	Policy for Determining Material Subsidiary	✓	-	-	-	-	-	-	-	-
11	Related Party Transactions Policy	✓	-	-	✓	-	-	-	-	-
12	Workplace Harassment Prevention & Redressal Policy (POSH)	✓	-	✓	-	✓	-	-	-	-
13	Code of Conduct	✓	✓	✓	✓	✓	✓	✓		✓
14	Equal Opportunity Policy	✓	-	-	✓	-	-	-	✓	-
15	IT Policy	✓	-	-	✓	-	-	-	-	✓

NGRBC Principles:

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

Policy and management processes

S. No.	Disclosure Questions	NGRBC Principle								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
1a	Has the policy been approved by the Board? (Yes/No)	Yes, where applicable. Company's policies are governed by a defined approval framework, with oversight at appropriate levels, including the Board where necessary, in line with the Company's governance standards and delegation of authority.								
1b	Web-Link of the Policies, if available.	Publicly available policy documents and related disclosures can be accessed through Company's website Investor information section under Policies and Codes column. web links:federalmogulgoetzeindia.net/web/inv_policiescodes.htm								
2.	Whether the entity has translated the policy into procedures. (Yes/No)	Yes. The Company gives effect to its policies through a structured governance and operational framework. This includes internal controls, risk management practices, compliance monitoring, employee training, supplier assessments, audit programmes, incident management processes, and periodic reviews to drive consistent implementation across its operations.								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, where applicable.								
4.	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.									

International Standards / Frameworks	NGRBC Principles								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
ISO 14001:2015 – Environmental Management Systems	✓	✓	✓	-	-	✓	✓	-	-
ISO 45001:2018 – Occupational Health & Safety	✓	✓	✓	✓	✓	-	-	✓	-

5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	As part of the Tenneco Group, the Company remains committed to reducing its greenhouse gas emissions and increasing the use of renewable energy across its operations. The Company is also focused on minimizing waste sent to landfill from its manufacturing facilities
6.	Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	The Company has continued its efforts to increase the use of renewable energy. To further reduce GHG emissions, we are focusing on implementing various energy saving projects across our factories which has resulted in: • Renewable electricity: Renewable electricity accounted for 35.21% of total electricity consumption during the reporting period. • Scope 1 and Scope 2 GHG emissions: Combined Scope 1 and Scope 2 GHG emissions during the reporting period were 66,327.99 metric tonnes of CO_2 equivalent, or tCO_2e. • Waste to landfill: Waste sent to landfill represented 0.22% of total waste generated during the reporting period.
Governance, Leadership & Oversight		
7.	Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	We are committed to operate as a responsible and sustainable business and also believe that ESG considerations are integral to our business strategy. We strive to conserve natural resources. We are committed to promote social sustainability by ensuring that our operations are safe, healthy, and inclusive for our employees and communities where we operate. Further, we also ensure that our operations are safe and a healthy environment is maintained that is aligned with the best practices and the regulatory requirements. It has been our long-standing belief that sustainability and growth go hand in hand and an organization's long-term success is to a great extent determined by how proactively it responds to its environmental, social, and governance dimensions.
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Managing Director & Chief Financial Officer of the Company is responsible for the implementation of the Company's ESG strategy, reporting and related sustainability agenda.
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	The Board provides strategic oversight of the Company's sustainability agenda and monitors progress on material ESG matters. Through its governance role, it promotes the integration of sustainability considerations into business planning and decision-making.

10. Details of Review of NGRBCs by the Entity:

The Company's Business Responsibility and Sustainability commitments are periodically assessed through established governance and oversight mechanisms. Key insights and progress updates arising from these reviews are presented to the Board and relevant committees for consideration and guidance.

Subject for review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half Yearly/ Quarterly (Q)/ Any other – Please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	P1 - Yes									P1 - Periodically								
Compliance with statutory requirement of relevance to the principles and rectification of any non-compliances	P1 - Yes									P1 - Quarterly								

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

No. The Company has not undertaken an independent assessment of the effectiveness of its policies. However, policy implementation and adherence are supported through a comprehensive governance, review, and assurance framework. Manufacturing facilities are subject to periodic audits by accredited certification bodies against internationally recognized standards, including ISO 14001 (Environmental Management), ISO 45001 (Occupational Health & Safety).

In addition, the Company maintains structured functional review mechanisms and periodic internal audits, supported by external audit firms, covering areas such as EHS, ethics, anti-corruption, compliance, and operational controls. These activities, together with third-party assessments where applicable, help promote effective policy implementation, accountability, and continuous improvement across the organization.

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

SEGMENT	Total no. of training and awareness prog. held	Topic/ principals covered under the training and its impact	% of persons in respective category covered by the awareness prog.
Board of Directors	11	Privacy and Data Protection Essentials, Understanding Privacy by Design Annual Code of Conduct Training and Certification, Data Classification Training, Records Management, Information Security: Identifying Common Risks, Conflict of Interest: Know Your Risk Intellectual Property, Prevention on Sexual harassment at workplace, Conflict of Interest: Know Your Risk,Corporate Governance Strengthening	100%
Key Managerial Personnel	11	Privacy and Data Protection Essentials, Prevention on Sexual harassment at workplace, Understanding Privacy by Design, Annual Code of Conduct Training and Certification, Data Classification Training, Records Management Information Security: Identifying Common Risks Intellectual Property, Conflict of Interest: Know Your Risk, ESG and Preventing Global Modern Slavery Training	100%
Employees Other than Board of Directors and KMPs	67	IATF 16949 Awareness, CAPA, FMEA, PPAP, SPC, Measurement System Analysis, Office of Strategic Execution, Cost Leadership Workshop, P3 Awareness, P3X Program, Core Values Awareness, Laboratory Management, EASE Software Training, Minitab Software Training etc. Code of Conduct, Conflict of Interest: Know Your Risk Information Security: Identifying Common Risks prevention of sexual harassment at workplace, Safety	100%
Workers	148	Safety Training by DOF, Training, Zero Tolerance, ISO Standards Awareness, Chemical Safety MSDS, Behavior Based Safety, Industrial Environment, Health and Safety, Conflict of Interest: Know Your Risk, Information Security: Identifying Common Risks EHS Awareness Trainings: SIF Prevention, LOTOTO, PIV, Hand Safety, Slip Trip and Fall, Behavior Based Safety, DOJO trainings, POSH Awareness, Technical On-the-Job trainings, etc.	100%

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year:**

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

Non-Monetary					
	NGRBC Principle	**Name of regulatory enforcement agencies/ judicial institutions**	**Amount (In INR)**	**Brief of The Case**	**Has an appeal been preferred (Yes/ No)**
Imprisonment	Nil				
Punishment	Nil				

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
NA	NA

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

   The entity follows Tenneco's global anti-corruption and anti-bribery policy. The document is applicable to all the employees globally who must abide by this policy. The policy requires all its directors, employees and associated persons to be ethical, accountable and transparent and addresses issues including corruption and bribery. The said policy is available on the given link: Policy document

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

Particulars	FY (2025-2026) CURRENT FY	FY (2024-2025) PREVIOUS FY
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints with regard to conflict of interest

Particulars	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
No. of complaints received in relation to issues of conflict of interest of the Directors	NIL			
No. of complaints received in relation to issues of conflict of interest of the KMP	NIL			

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:

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	88	77

Note: For the purpose of calculating the cost of goods/services procured, all procurements in the nature of capital expenditures have been excluded and all direct cost such as consumption of stores and spares, Sub-contracting expenses, Power & fuel, Management support, Product rectification charges and employee benefit expenses have been included. Trade payables as disclosed in the audited standalone financial statements for respective financial year have been considered as the numerator (accounts payable).

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:

Parameters	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses* as % of total purchases	Not Estimated	
	b. Number of trading houses* where purchases are made from		
	c. Purchases from top 10 trading houses* as % of total purchases from trading houses		
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	6.7%	8.0%
	b. Number of dealers / distributors to whom sales are made	418	429
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	36%	45%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	12.8%	12.9%
	b. Sales (Sales to related parties / Total Sales)	11.1%	13.5%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	33.75%	74.1%

Note: 1. As part of our procurement process, we do not tag suppliers as trading houses, since such classification is not directly relevant to our business model. Accordingly, purchases from trading houses cannot be estimated.
2. Note: Previous year's figures have been restated and/or reclassified, wherever necessary, to conform to the current year's reporting practices.

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.**

	Current FY (2025-26)	Previous FY (2024-25)	Details Of Improvements In Environmental and Social Impacts
R&D	Nil	Nil	NA
Capex	Nil	Nil	NA

Note: Previous year's figures have been restated and/or reclassified, wherever necessary, to conform to the current year's reporting practices.

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
   Yes, the entity has procedures in place for sustainable sourcing.
   b. **If yes, what percentage of inputs were sourced sustainably?**
   100%, all the suppliers are bound by Tenneco's Supplier Code of Conduct that mandates environment sustainability.

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.**
   The entity is not reclaiming the plastic waste for recycling and reusing, all plastic waste is being disposed through authorized plastic recyclers.
   All end of life waste generated within the plant premises, however, is managed in compliance with applicable waste management regulations through authorised third party government approved recyclers or disposal agencies. Waste streams are identified, segregated, documented, and tracked to ensure safe handling and compliant disposal.
   (a) Plastics (including packaging): Packaging material and other plastic waste generated internally is segregated, recorded, and routed to authorised recyclers or disposal agencies in accordance with statutory requirements.
   (b) E waste: E waste arising from operations is collected, stored securely, and handed over to authorised e waste recyclers as per applicable regulatory requirements.
   (c) Hazardous waste: Hazardous waste is handled, labelled, stored, transported, and disposed of strictly through authorised hazardous waste management agencies in line with applicable environmental regulations.
   (d) Other waste: Other operational waste streams are segregated by type and transferred to authorised recyclers or disposal agencies in compliance with applicable rules.
   The Company maintains records of all end of life waste generated internally, including packaging waste, to ensure complete traceability and regulatory compliance.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**
   Yes, EPR is applicable. Waste collection plan is in line with the applications submitted/ consents received from the Pollution Control Board for disposal of hazardous waste and plastic waste.

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

Essential Indicators

1. **A. Details of measures for the well-being of employees**

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	%(B/A)	Number (B)	%(B/A)	Number (B)	%(B/A)	Number (B)	%(B/A)	Number (B)	%(B/A)
Permanent Employees											
Male	524	524	100%	524	100%	0	0%	524	100%	0	0%
Female	12	12	100%	12	100%	12	100%	0	0%	0	0%
Total	**536**	**536**	**100%**	**536**	**100%**	**12**	**100%**	**524**	**100%**	**0**	**0%**

other than Permanent Employees										
Male	9	9	100%	9	100%	0	0%	0	0%	0	0%
Female	3	3	100%	3	100%	3	100%	0	0%	0	0%
Total	**12**	**12**	**100%**	**12**	**100%**	**3**	**100%**	**0**	**0%**	**0**	**0%**

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	%(B/A)	Number (C)	%(C/A)	Number (D)	%(D/A)	Number (E)	%(E/A)	Number (F)	%(F/A)
Permanent Workers											
Male	2156	2156	100%	2156	100%	0	0%	0	0%	0	0%
Female	19	19	100%	19	100%	19	100%	0	0%	0	0%
Total	**2175**	**2175**	**100%**	**2175**	**100%**	**19**	**100%**	**0**	**0%**	**0**	**0%**
Other than permanent workers											
Male	2409	2409	100%	2409	100%	0	0%	0	0%	0	0%
Female	180	180	100%	180	100%	180	100%	0	0%	0	0%
Total	**2589**	**2589**	**100%**	**2589**	**100%**	**180**	**100%**	**0**	**0%**	**0**	**0%**

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

	FY 2025-26 (Current Financial Year)	**FY 2024-25 (Previous Financial Year)**
Cost incurred on wellbeing measures as a % of total revenue of the company	0.57%	1.30%

2. Details of retirement benefits for current FY and previous FY

Benefits	FY (2025-2026) CURRENT FY			FY (2024-2025) PREVIOUS FY		
	No. of employees covered as a % of total employee	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)
PF	100%	100%	Y	100%	100%	Y
GRATUITY	100%	100%	NA	100%	100%	NA
ESI	0%	56.13%	Y	100%	100%	Y
OTHERS – please SPECIFY	N	N	N	N	N	N

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.

We are committed to fostering an inclusive and accessible environment for all stakeholders, including persons with disabilities. In line with our values and our commitment to equal opportunity, we continuously work towards enhancing the accessibility of our facilities and infrastructure to ensure a safe, convenient, and welcoming experience for employees, visitors, and other stakeholders. Currently, all premises/offices do not have disabled-accessible infrastructure as per the requirements consistent with the requirements of the Rights of Persons with Disabilities Act, 2016. However, we are committed to further strengthen accessibility across our facilities in a phased manner, with the objective of creating a more inclusive workplace that enables all individuals to participate and thrive without barriers. We are preparing our sites to meet the prescribed minimum mandatory standards and are working toward achieving accessibility for all locations. Accessibility and inclusion remain integral to our values, and we are committed to providing an environment that enables equal access and opportunities for everyone

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, we believe in equal rights of all individuals regardless of race, color, national origin, religion, caste, gender, age, sexual orientation, gender identity or expression, marital status, medical condition, disability, or any other characteristics or status that is legally protected. The said policy is available on the given link:

   http://www.federalmogulgoetzeindia.net/web/documents/Equal%20Opportunity%20Policy.pdf

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

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

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

   Yes. Employees can raise grievances through multiple channels, including the Gemba Walk interactions, shop-floor connect programs, periodic communication forums, and direct engagement with supervisors and HR representatives. Where applicable, grievances may also be addressed through mechanisms established under relevant labour laws, including the Industrial Disputes Act. In addition, employees have access to a dedicated Whistleblower Hotline, a confidential reporting channel that enables individuals to raise concerns, seek guidance, or report potential violations of the Company's values, policies, or applicable laws. The Hotline can be accessed via the web or telephone, is administered by an independent third party, and allows for anonymous reporting where permitted by law. The Company is committed to ensuring that concerns can be raised without fear of retaliation, fostering a culture of transparency, accountability, and open communication. At locations with recognised unions, concerns can also be raised through structured union meetings

7. Membership of employees and worker in association or unions recognised by the listed entity

Category	FY (2025-2026) (Current Financial Year)			FY (2024-2025) (Previous Financial Year)		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/ Workers in respective category (c)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D /C)
Total Permanent Employees	536	0	0%	556	0	0%
Male	524	0	0%	535	0	0%
Female	12	0	0%	21	0	0%
Total Permanent Workers	2175	1660	76.3%	2124	2124	100%
Male	2156	1660	76.3%	2123	2123	100%
Female	19	0	0%	1	1	0%

8. Details of training given to employees and workers

Category	FY (2025-2026) Current Financial Year					FY (2024-2025) Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill Upgradation		Total (B)	On Health and safety measures		On Skill Upgradation	
		No.(B)	% (B/A)	No.(C)	% (C/A)		No.(E)	%(E/D)	No.(E)	%(F/D)
Employees										
Male	533	533	100%	533	100%	535	535	100%	535	100%
Female	15	15	100%	15	100%	21	21	100%	21	100%
Total	**548**	**548**	**100%**	**548**	**100%**	**556**	**556**	**100%**	**556**	**100%**
Workers										
Male	4565	4565	100%	4565	100%	2123	2123	100%	2123	100%
Female	199	199	100%	199	100%	1	1	100%	1	100%
Total	**4764**	**4764**	**100%**	**4764**	**100%**	**2124**	**2124**	**100%**	**2124**	**100%**

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

Category	FY (2025-2026) Current Financial Year			FY (2024-2025) Previous Financial Year		
	Total (A)	No.(B)	% (B/A)	Total (D)	No.(E)	%(E/D)
Employees						
Male	524	524	100%	535	535	100%
Female	12	12	100%	21	21	100%
Total	**536**	**536**	**100%**	**556**	**556**	**100%**
Workers						
Male	2156	2156	100%	2123	2123	100%
Female	19	19	100%	1	1	100%
Total	**2175**	**2175**	**100%**	**2124**	**2124**	**100%**

Note: 1. Data pertains to permanent employees and workers

2. Unionized permanent workers are assessed in accordance with the Long-Term Settlement Agreements. Non-unionized permanent workers are assessed annually.

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?

Occupational health and safety management systems have been implemented across all the Company's manufacturing locations.

All the plants are certified to ISO 45001:2018, demonstrating the presence of structured and comprehensive systems to identify, manage, and mitigate occupational health and safety risks, while safeguarding employee health and well being.

Occupational health and safety is managed through the Company's P3 Tenneco System, supported by established OHSAS-aligned practices, oversight by the Factory Inspector, and engagement with relevant stakeholders.

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

The Entity has in place systematic risk management process to identify and control all the hazards by implementing the following:

1. Hazard Identification & Risk Assessment (HIRA),
2. Job Safety Analysis (JSA),
3. Worker Participation to identify unsafe act (UA), unsafe condition (UC) and near miss (NM) reporting
4. Internal and External Safety Audits,
5. Machine Safety Assessment by following global guidelines,
6. Work permit system,
7. Training Awareness,
8. Third Party Audits

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

The Company has processes in place across all its manufacturing locations that allow workers to report work related hazards and remove themselves from unsafe conditions. These mechanisms operate uniformly for all categories of employees and workers and support proactive identification and mitigation of safety risks.

Workers can report hazards and raise safety concerns through:

- Digital reporting systems (software and mobile app based platforms) for logging unsafe conditions, unsafe actions, and near miss events.
- Employee participation mechanisms, including structured safety suggestion channels and interactive communication forums.
- On ground engagement platforms such as Gemba Walks and shop floor connects, enabling direct reporting of hazards to supervisors and safety teams.
- HR Helpdesk channels, available for submitting safety related or workplace concerns.

These processes enable withdrawal from unsafe work situations in line with internal safety protocols and ensure that reported hazards are reviewed and acted upon by supervisors, safety personnel, and plant level leadership.

d. **Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Y/N)**

Yes. Employees and workers of the Company have access to non-occupational medical and healthcare services across its operations.

Employees are covered through annual medical check-ups, along with Group Medical Insurance, Group Accident Insurance, and Workmen's Compensation (WC) policies. These provisions are implemented to provide consistent healthcare support and financial protection, where applicable, thereby supporting employee well-being across locations.

11. Details of safety related incidents:

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.01	0.49
	Workers	0.89	0.54
Total recordable work-related injuries	Employees	4	2
	Workers	7	4
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work- related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	4

Note: Previous year's figures have been restated and/or reclassified, wherever necessary, to conform to the current year's reporting practices.

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

The Entity emphasizes on the Occupational Health and Safety practices across all its business locations. In case of any unsafe acts and conditions are observed specific target dates are set for their resolution and closure. The Entity promotes 'speak up culture' as the employees are encouraged to share their concerns pertaining to any health and safety issues at their workplaces and discontinue their work, if required. Due to the Entity's focus on health and safety practices, we have been able to minimise the usage of hazardous chemicals at our manufacturing locations. The Entity employs the following methods to safeguard Occupational Health and Safety:

a. Risk Assessment Activities;
b. Work permit system;
c. Frequent Training and awareness programs to employees on Occupational Health and Safety;
d. Proper Ventilation, Air Handling Unit (AHU), provision of clean water at business locations;
e. Safe Machine guarding as per Tenneco Emission security (EMSEC) standards
f. Adequate Personal protective equipment (PPES) are provided as process wise PPE matrix.
g. Regular EHS Audits are conducted at the manufacturing locations such as Gemba walks, safety patrols, Safety Committee Team rounds etc.

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

	FY (2025-2026) Current Financial Year			FY (2024-2025)Previous Financial Year		
	Filed During the year	Pending resolution at end of year	Remarks	Filed During the year	Pending resolution at end of year	Remarks
Working Conditions	2	Nil	-	5	Nil	-
Health &Safety	4	Nil	-	11	Nil	-

14. Assessments for the year:

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

**The assessments at factories was conducted by an independent third party as part of the ISO certification process.*

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:

Safety at the workplace remains one of the Company's highest priorities. The Company promotes a strong safety culture through individual accountability, proactive risk management and continuous improvement, supported by its ISO 45001:2018 Occupational Health and Safety Management System, periodic risk assessments, audits, incident investigations and employee engagement initiatives.

During the reporting period, health and safety assessments conducted across the Bangalore, Patiala and VSG operations, including Safety Sprint reviews, machine safety evaluations, HIRA studies and EHS maturity assessments, identified opportunities to strengthen machine safeguarding, LOTOTO compliance, contractor safety management, risk assessment quality, material handling controls and near-miss reporting.

In response, the Company undertook a number of corrective and preventive actions, including enhanced machine safeguarding and engineering controls, deployment of machine-specific LOTOTO procedures, comprehensive HIRA reviews, focused training on machine safety, electrical safety, arc-flash awareness and EHS Cardinal Rules, strengthening of contractor management processes, and implementation of corrective actions arising from incident investigations. The Company also expanded proactive safety culture initiatives such as the Parivartan programme, near-miss reporting campaigns, Stop-Call-Wait interventions and employee recognition programmes.

At Bangalore, actions focused on closure of Safety Sprint findings, strengthening of controls for foundry and high-risk manufacturing activities, improvement in risk assessment quality and reinforcement of LOTOTO and contractor safety processes. At Patiala, efforts included machine safeguarding improvements, arc-flash studies, advanced machine safety training and enhanced material handling controls. At VSG, the focus remained on implementing Safety Sprint and EHS maturity assessment action plans, improving machine safety, behavioural safety reporting, near-miss reporting and overall workforce engagement. All actions are tracked through periodic reviews and corrective action closure processes to ensure continual improvement in workplace health, safety and working conditions.

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.**

   We have stakeholder centric approach and have established a robust procedure to effectively engage with various internal and external stakeholder groups. As a prerequisite, we identify and prioritise our stakeholders, based on the impacts of the Company on stakeholders and the ability of stakeholder groups to influence the functioning of the Company.

   Internal and external stakeholders have been identified that have a direct/indirect impact on the operations and working of the Company, which includes but not limited to Investors, Shareholders, Employees, Customers, Communities, Suppliers/service providers, Regulators/Government

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

Stake holder Group	Whether identified as vulnerable and marginalized group (Yes/ No)	Channels of communication(Email, SMS, Newspaper, pamphlet, advertise-ment, community meetings, notice board, websites others)	Frequency of engagement (Annually/ half yearly/quarterly/ others – Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Communities	Yes	Direct engagement and through the Entity's CSR project implementation partners (NGO)	Yearly	Their expectation and feedback on impact/success of CSR project. Also review scale up potentials and further engagement scope.
Investors – Other than shareholders	No	Website, Stock exchange disclosures	As and when required	General updates + Queries + Business Performance
Share holders	No	Annual Report, Notices, Email, Website and newspapers	Quarterly/ Half Yearly/ Annually / Need Basis	General updates + Queries+ To understand their need and expectation which are material to the Entity
Employees and workers	No	Email, notice board, intranet	Regularly	Reward and Recognition, Talent management, new opportunities, CSR & Sustainability updates
Customers	No	Email, Meetings and brochures	Regularly	Product sale, Product quality and safety, Adequate information on products, Timely delivery, Maintenance of privacy/ Confidentiality, Fair and competitive pricing

Value chain partners	No	Email, Supplier and dealer meets	As and when required	Need and expectation, schedule, supply chain issue, need for awareness and other training, their regulatory compliance, EHS performance etc.
Others – Please specify	NA	NA	NA	NA

PRINCIPLE 5 Business 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:**

Category	FY (2025-2026) (Current Financial Year)			FY (2024-2025) (Previous Financial Year)		
	Total (A)	No. of Employees/ workers covered (B)	% (B / A)	Total (c)	No. of Employees/ workers covered (D)	% (D /C)
Employees						
Permanent	536	536	100%	485	485	100%
Other than permanent	12	12	100%	74	74	100%
Total Employees	548	548	100%	559	559	100%
Workers						
Permanent	2175	2175	100%	2124	2124	100%
Other than permanent	2589	2589	100%	2544	2544	100%
Total Workers	4764	4764	100%	4668	4668	100%

2. Details of minimum wages paid to employees and workers:

Category	FY (2025-2026) Current Financial Year					FY (2024-2025) Previous Financial Year				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
Employees Permanent										
Male	524	0	0	524	100%	485	0	0	485	100%
Female	12	0	0	12	100%	17	0	0	17	100%
Other than Permanent										
Male	9	0	0	9	100%	71	0	0	71	100%
Female	3	0	0	3	100%	6	0	0	6	100%
Workers Permanent										
Male	2156	0	0	2156	100%	2123	0	0	2123	100%
Female	19	0	0	19	100%	1	0	0	1	100%
Other than Permanent										
Male	2409	0	0	2409	100%	485	0	0	485	100%
Female	180	0	0	180	100%	17	0	0	17	100%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Number Median remuneration/ salary/ wages of respective category
Board of Directors and KMP*	2	3,11,53,135/- Per Annum CTC	-	-
Employees other than Board of Directors*	522	9,52,872	12	11,13,528
Workers*	2156	5,66,168	19	2,82,212

**Sitting fees paid to Independent Directors are not included while calculating median remuneration/ wages of Board of Directors and KMP.*
**The above data pertains to permanent employees and worker only.*

b. Gross wages paid to females as % of total wages paid by the entity:

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	1.85%	1.78%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Y/N)

Yes, the Entity through its respective HR heads at its business locations is responsible for addressing the human rights impact or issues connected thereto.

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

The Entity's manual on code of conduct along with the whistle blower policy supports the protection of human rights within the realm of its influence and is committed to the highest ethical standards.

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

Particulars	FY (2025-2026) (Current Financial Year)			FY (2024-2025) (Previous Financial Year)		
	Filed During the year	Pending resolution at end of the year	Remarks	Filed During the year	Pending resolution at end of the year	Remarks
Sexual Harassment	0	0	Nil	3	2	Nil
Discrimination at workplace	0	0	Nil	0	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour/ Involuntary labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	3
Complaints on POSH as a % of female employees / workers	0.0%	2.6%
Complaints on POSH upheld	0	1

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

We have Vigil Mechanism, Whistle-blower policy, and a Prevention of Sexual Harassment policy in place to prevent any adverse consequences. All complaints can be made without fear of reprisal and with the assurance that the Entity stands with you. The Entity has "No Retaliation Policy" in place to take care of this aspect. The entity takes stringent actions against any person found to have so violated this clause.

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

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

10. **Assessments for the year**

The Company periodically reviews compliance with applicable statutory and regulatory requirements across its manufacturing facilities and offices through established compliance monitoring and internal assessment processes. These reviews help identify gaps, strengthen controls, and ensure adherence to relevant legal and policy requirements. As part of this process, locations provide periodic positive assurance on compliance with applicable human rights, labour, and workplace standards, which supports the Company's ongoing assessment of human rights risks and performance. The Company manufacturing facilities are periodically assessed by internal auditors to ensure compliance with statutory regulatory requirements.

Particulars	% of your plants and offices that were assessed (By entity or statutory authorities or third parties)
Child labor	100%
Forced or involuntary labor	100%
Sexual harassments	100%
Discrimination at workplace	100%
Wages	100%
Others – Please specify	NA

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Nil

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

Data under this principle only pertains to factories of the Company. Previous Year's figures have been re-stated

Essential Indicators

1. Details of total energy consumption (in Gigajoules or multiples) and energy intensity:

Parameter	FY (2025-2026) Current FY	FY (2024-2025) Previous FY
From renewable sources		
Total electricity consumption (A)	2,31,223	1,92,710
Total fuel consumption (B)	0	0.00
Energy consumption through other sources (C)	0	0.00
Total energy consumption (A+B+C)	2,31,223	1,92,710
From non-renewable sources		
Total electricity consumption (D)	3,04,653	3,03,352
Total fuel consumption (E)	1,20,810	1,08,432
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	4,25,463	4,11,784
Total energy consumed (A+B+C+D+E+F)	6,56,686	6,04,494
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/ Millions INR)	34.13	34.17
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/ Millions USD)	685.66	705.87
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Notes 1: 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

2: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2026, and March 31, 2025, it is 20.09 and 20.66, respectively.

3: Previous year's figures have been restated and/or reclassified, wherever necessary, to conform to the current year's reporting practices.

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

   No

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

Parameter	FY (2025-2026) (Current Financial Year)	FY (2024-2025) (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(I) Surface water	0	0
(ii) Groundwater	2,53,311	2,37,660
(iii) Third party water	2,15,363	2,15,635
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4,68,673	4,53,296
Total volume of water consumption (in kilolitres)	1,67,262	3,13,654
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (kl/ Millions INR)	8.69	17.73
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (kl/ Millions USD)	174.46	366.25
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Notes 1: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency: No
2: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2026, and March 31, 2025, it is 20.09 and 20.66, respectively.
3: Previous year's figures have been restated and/or reclassified, wherever necessary, to conform to the current year's reporting practices.

4. **Provide the following details related to water discharged:**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(I) To Surface water	Nil	Nil
- No treatment	Nil	Nil
- With treatment– please specify level of treatment	Nil	Nil
(ii) To Groundwater	Nil	Nil
- No treatment	Nil	Nil
- With treatment– please specify level of treatment	Nil	Nil
(iii) To Seawater	Nil	Nil
- No treatment	Nil	Nil
- With treatment– please specify level of treatment	Nil	Nil

(iv) Sent to third-parties	Nil	Nil
- No treatment	Nil	Nil
- With treatment– please specify level of treatment	300	274.91
(v) Others		
- No treatment	Nil	Nil
- With treatment– please specify level of treatment	3,01,411.67	2,67,363.86
Total water discharged (in kilolitres)	**3,01,711.67**	**2,67,658.77**

Notes 1: 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

2: Level of Treatment: ETP, STP and Secondary level treatment.

3: Previous year's figures have been restated and/or reclassified, wherever necessary, to conform to the current year's reporting practices.

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

The Entity has implemented Effluent Treatment Plants and Sewage Treatment Plants for treating the effluent stream generated from its processes and the sewage stream generated from the washrooms, canteen and hand wash stations. The treated waters are used back by the processes and part of the treated are used for irrigation inside the facilities. In Bhiwadi, the treated wastewater is sent to the central effluent treatment plant (CETP) approved by the state pollution control board, and the permeate water is received back from CETP for process use. The entity is not into discharging its wastewater from the premises.

5. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameters	Units	FY (2025-26) (Current Financial Year)	FY (2024-2025) (Previous Financial Year)
Sox	mg/Nm^3	0.15	1.28
Nox	mg/Nm^3	0.74	1.20
PM	mg/Nm^3	36.82	50.10
VOC	-	-	-
POP	-	-	-
HOC	-	-	-

Notes: Presently, the Company is not mapping VOC, POP and HOC.

6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2025-2026) (Current Financial Year)	FY 2024-2025) (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	6,243.49	5,658.65
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	60,084.39	59,827.80
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent/ Million INR	3.12	3.38
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)	Metric tonnes of CO2 equivalent/ Million INR	62.73	69.86
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note 1: 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

2: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2026, and March 31, 2025, it is 20.09 and 20.66, respectively.

3: Previous year's figures have been restated and/or reclassified, wherever necessary, to conform to the current year's reporting practices.

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

   a) **The following energy conservation measures were taken:** a comprehensive range of energy conservation measures has been diligently pursued across our facilities:

   The Company continues to increase the use of cleaner and renewable energy sources across its operations to reduce carbon emissions. The Bangalore facility sources approximately 95% of its electricity requirement through renewable energy generated under Wind and Solar Power Purchase Agreements (PPAs), significantly reducing greenhouse gas (GHG) emissions. The Company has also optimized the use of natural roof lighting in manufacturing areas and installed roof sunlight sheets along with turbo ventilator systems in new buildings to minimize electricity consumption. Further, conventional HSD-fired and LPG-fired furnaces have been converted to Piped Natural Gas (PNG), while diesel generators have been modified to operate in dual-fuel mode comprising 70% gas and 30% HSD, thereby lowering fossil fuel consumption and emissions. In addition, a 270 kW rooftop solar power plant has been installed at the Bhiwadi facility, and a 5 MW ground-mounted Open Access solar power project is under installation for the Patiala facility to further enhance the share of renewable energy in the Company's energy mix.

8.Provide details related to waste management by the entity:

Parameter	FY (2025-2026) (Current Financial Year)	FY (2024-2025) (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic Waste (A)	41.51	32.85
E-waste (B)	8.14	5.81
Bio-medical waste(C)	0.043	0.01

Construction and demolition waste (D)	677.62	228.69
Battery waste (E)	24.70	18.55
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	1,926.48	1,906.68
Other Nonhazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	4122.87	5784.64
Total (A+B + C + D + E + F + G + H)	6,801.24	7,977.28
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.35	0.45
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	7.10	9.32
Waste intensity in terms of physical output	-	-
For each category of waste generated, total waste recovered through recycling, reusing or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	4713.19	6203.48
(ii) Re-used	677.62	228.69
(iii) Other recovery operations	0	0
Total	**5390.81**	**6432.17**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	189.109	0.04
(ii) Landfilling	15.291	22.43
(iii) Other disposal operations	1206.00	1522.64
Total	**1410.40**	**1543.11**

Note 1: 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
2: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2026, and March 31, 2025, it is 20.09 and 20.66, respectively.
3: Previous year's figures have been restated and/or reclassified, wherever necessary, to conform to the current year's reporting practices.

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

Yes, the Entity has implemented various actions to reduce the waste generation and at the source of generation. Those actions are as follows:

- Sending hazardous waste, ETP Sludge, Oily Rags, used oil etc to authorised coprocessor or authorised recycler.
- Oil filtration system
- Selling polythene waste and other waste to authorised recyclers
- Selling non-Hazardous waste to Authorised recyclers.
- Reuse of treated wastewater into process
- Reuse of spent chromic acid from rotary bath.

10. 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:

S.No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
NA			

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

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

12. . Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N):

Yes, the entity is 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 made thereunder.

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

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.**

The Entity has two affiliations with trade and industry chambers/ associations.

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.**

S.NO.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Automotive Component Manufacturers Association (ACMA)	Automotive association/ National
2.	American Chamber of Commerce (Amchem)	Association/ National

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

Name of Authority	Brief of the case	Corrective action taken
NA		

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 the project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Y/N)	Results communicated in public domain (Y/N)	Relevant web link
NA					

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

S.No.	Name of project for which R&R is going on	State	District	No. of project affected families(PAFs)	% of PAF's covered by R&R	Amounts paid of PAF in the FY (In INR)
NA						

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

The entity collaborates closely with the community in the areas of contribution that have been found in the fields of environment, rural development, healthcare, and destitute care. The entity has effective systems in place within its areas of responsibility to evaluate how initiatives will affect their intended beneficiaries. These mechanisms offer plenty of opportunity to receive and address complaints from the intended beneficiaries.

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

Particulars	FY-2025-26	FY 2024-25
Directly sourced from MSME/ Small producers	15.2%	15.5%
Directly from within India	89.3%	88.8%

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	23%	20%
Semi-urban	8%	14%
Urban	61%	61%
Metropolitan	6%	6%

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

Essential Indicators

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

We have strong grievance mechanism to address customer complaints and concerns. Customer complaints or queries involving inputs required from cross-functional teams are communicated accordingly to the customer along with relevant resolution time. Such structured process and tools for resolving customer complaints helps satisfy our customers and provides opportunity for us to further improve in terms of process and use of new technology.

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

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

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

Particulars	FY (2025-2026) (Current Financial Year)		Remarks	FY (2024-2025) (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	Nil					
Advertising	Nil					
Cyber Security	Nil					
Delivery of essential services	NA					
Restrictive trade practices	Nil					
Unfair Trade Practices	Nil					
Other	Nil					

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

	Number	Reasons for recall
Voluntary recalls	Nil	
Forced recalls	Nil	

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.**

   The Company has IT Operations Security Policy and same can be accessed on the given link:http://www.federalmogulgoetzeindia.net/web/documents/IT%20Operations%20Security%20Policy.pdf

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-NA

For and on behalf of the Board of Directors
Federal-Mogul Goetze (India) Limited

Sd/-	**Sd/-**
Amit Mittal	**Dr. Khalid Iqbal Khan**
Managing Director &	Whole Time Director- Legal &
Chief Financial Officer	Company Secretary
DIN: 02292626	DIN : 05253556

Date: 25th May 2026
Place: Gurugram