



India Nippon Electricals Ltd

REGD. OFFICE

11 & 13, Patullos Road, Chennai – 600 002

Tel : +91 44 28460073, **Email :** inelcorp@inel.co.in

CIN : L31901TN1984PLC011021

INEL/SE/2026-27/13

July 08, 2026

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor,
Plot no C 1, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai 400 051
Scrip: INDNIPPON

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai 400 001
Scrip: 532240

Dear Sir/Madam,

Subject: Business Responsibility and Sustainability Reporting - FY 2025-26

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year (FY) 2025- 26 on a voluntary basis, which also forms part of the Annual Report for FY 2025-26, submitted to the Stock Exchanges.

The Annual Report containing AGM Notice and BRSR is also available on the website of the Company at www.indianippon.com

We request you to take this on record.

Thanking You

Yours Sincerely
for India Nippon Electricals Limited

S
LOGITHA

Digitally signed
by S LOGITHA
Date: 2026.07.08
18:20:38 +05'30'

S Logitha
Company Secretary
Membership No. A29260

Encl: As Above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A

Details of Listed Entities

Question 1

Corporate Identity Number (CIN) of the Listed Entity

L31901TN1984PLC011021

Question 2

Name of the Listed Entity

India Nippon Electricals Limited

Question 3

Year of incorporation

1984

Question 4

Registered office address

No 11 & 13, (Old No 6 & 7) Patullos Road, Chennai - 600 002

Question 5

Corporate address

No 11 & 13, (Old No 6 & 7) Patullos Road, Chennai - 600 002

Question 6

E-mail

investors@inel.co.in

Question 7

Telephone

044-2846 0073

Question 8

Website

www.indianippon.com

Question 9

Financial year for which reporting is being done

April 01, 2025 – March 31, 2026

Question 10

Name of the Stock Exchange(s) where shares are listed

1. BSE Limited
2. National Stock Exchange of India Limited (NSE)

Question 11

Paid-up Capital

₹ 11,31,07,120

Question 12

Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report

Name: Ms S Logitha

Designation: Company Secretary

Contact: 044 - 2846 0073

E mail: logitha.s@inel.co.in

Question 13

Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).

Standalone basis

Question 14

Name of assurance provider

Not applicable

Question 15

Type of assurance obtained

Not applicable



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Products/services

Question 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	INEL is a manufacturer within the automotive industry, specializing in producing cutting-edge electronic ignition systems, advanced mechatronic products including sensors and controllers.	91%

Question 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.	Electronic Ignition Magnetos	29304	81
2.	Static Converters	29304	9
3.	Automobile lighting spares	29304	0.1
4.	Electronic Ignition Magnetos - Others	29304	1
5.	Sensor	29304	0.90
6.	Ignition Coil	29304	8

Operations

Question 18

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

Location	Number of Plants	Number of Offices	Total
National	4	1	5
International	-	-	-

Question 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)	11

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

8%

c. A brief on types of customers

INEL is one of the largest automotive electrical manufacturers in the world. We cater to two-wheeler, three-wheeler, general purpose engines, all terrain vehicles, snow mobiles, and recreational vehicles, among others. Our major customers - TVS Motor Company Limited, Hero MotoCorp Limited and Bajaj Auto Limited.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Employees

Question 20

Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)
Employees								
1.	Permanent (D)	397	354	89.17	43	10.83	0	0
2.	Other than Permanent (E)	0	0	0	0	0	0	0
3.	Total employees (D + E)	397	354	89.17	43	10.83	0	0
Workers								
4.	Permanent (D)	201	161	80.1	40	19.90	0	0
5.	Other than Permanent (G)	2213	1855	83.82	358	16.177	0	0
6.	Total workers (F + G)	2414	2016	83.51	398	16.48	0	0

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)
Differently Abled Employees								
1.	Permanent (D)	1	0	0	1	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0	0	0
3	Total differently abled employees (D + E)	1	0	0	1	100	0	0
Differently Abled Workers								
4.	Permanent (D)	0	0	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0	0	0

Question 21

Participation/Inclusion/Representation of women

Position	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	6	2	33.333
Key Management Personnel	3	1	33.333

Question 22

Turnover rate for permanent employees and workers

Type	2025-26 (Turnover rate in current FY)				2024-25 (Turnover rate in previous FY)				2023-24 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employee (%)	18.72	12.72	0	15.68	18.26	12.12	0	15.19	13.29	15.69	0	13.47
Permanent Workers (%)	0	0	0	0	0	0	0	0	0	0	0	0



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Holding, Subsidiary and Associate Companies (including joint ventures)

Question 23

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 Company/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	PT Automotive Systems Indonesia	Subsidiary	99.97	No
2	Lucas Indian Service Limited	Holding	0	No

CSR Details

Question 24

CSR Details

(i) Whether CSR is applicable as per section 135 of Companies Act 2013: (Yes/No)

Yes

(ii) Turnover (in ₹)

10,684,870,070

(iii) Net worth (in ₹)

821,32,06,931

Transparency and Disclosures Compliances

Question 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	2025-26 (Current Financial Year)			2024-25 (Previous Financial Year)			(If NA, then provide the reason)
			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	https://indian-nippon.s3.ap-south-1.amazonaws.com/investor/disclosure+under+reg46/Policies/Whistle+Blower+Policy+and+Vigil+Mechanism.pdf	0	0		0	0		
Investors (Other than shareholder)	Yes	https://indian-nippon.s3.ap-south-1.amazonaws.com/investor/disclosure+under+reg46/Policies/Whistle+Blower+Policy+and+Vigil+Mechanism.pdf	0	0		0	0		

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (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	2025-26 (Current Financial Year)			2024-25 (Previous Financial Year)			(If NA, then provide the reason)
			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	Whistle+Blower+Policy+and+Vigil+Mechanism.pdf	1	0		0	0		
Employees and Workers	Yes	https://indian-nippon.s3.ap-south-1.amazonaws.com/investor/disclosure+under+reg46/Policies/Whistle+Blower+Policy+and+Vigil+Mechanism.pdf	1	0		2	0		
Customers	Yes	https://indian-nippon.s3.ap-south-1.amazonaws.com/investor/disclosure+under+reg46/Policies/Whistle+Blower+Policy+and+Vigil+Mechanism.pdf	0	0		0	0		
Value Chain Partners	Yes	https://indian-nippon.s3.ap-south-1.amazonaws.com/investor/disclosure+under+reg46/Policies/Whistle+Blower+Policy+and+Vigil+Mechanism.pdf	0	0		0	0		

Question 26

Overview of the entity's material responsible business conduct issues

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

S. No	Material issue 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	Corporate Social Responsibility (CSR)	Opportunity	Build trust with stakeholders. Attract socially conscious customers and investors.	NA	Elevated brand visibility and value via community and stakeholder engagement.



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Employee Well-Being	Opportunity	Improved well-being can lead to better performance and higher quality of work and reduced absenteeism & employee turnover. Positive employee experience can lead to attraction of talent and improve the Company's reputation	NA	Increase in efficiency, assisting in managing the employee cost.
3	Occupation Health and Safety Management	Risk	Safeguarding our workforce is a crucial component of our business strategy.	We have implemented ISO 45001 for Health and Safety Management System and certified for EOHS. A Weekly Safety Audit is carried out zone-wise by the Safety Team and work related hazards are identified. A Safety Committee meeting is conducted every alternate month and the members highlight safety concerns noticed by them. An external agency being engaged once in a year to make a overall safety study.	Zero fatality or loss of asset and adherence to legal compliance.
4	Data Security and Privacy	Risk	Inadequate information security and cyber framework to protect confidential and sensitive information from internal/ external threats.	1. SIEM (Security Incident Event Management) study conducted, actions are identified and counter measures are implemented 2. An ISMS 27001 surveillance audit is conducted to ensure that no non-conformances are noticed with reference to ISMS standards 3. Cybersecurity awareness programmes are conducted through various forums	Effective cybersecurity control measures are in place
5	Governance	Risk & Opportunity	Demonstrating a strong governance framework can attract investments and improve the Company's repute. Moreover, the dynamic compliance landscape continues to be a risk for the organization, if the compliance is not monitored and adhered on time.	We have a Compliance tool to monitor the regulatory and compliance landscape	Positive Implications

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

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)
6	Climate change impact on products	Risk	Climate change impact on availability of raw materials, power and natural resources like water acts as risk.	The Company has an internal risk framework to mitigate risks pertaining to raw materials and the Company continues to invest in renewable energy. The Company has an internal environment framework and monitors the Scope 1 and Scope 2 emissions.	Negative and Positive implications
7	Global Geo-political	Risk & Opportunity	Disruptions to supply chain, trade restrictions are few geopolitical risks faced by the Company. The geopolitical risks also lead to Innovation, technology adoption and new opportunities for the Company to explore emerging markets.	The Company is continuously monitoring the risks associated and has a plan in place to de-risk supply chain and other associated risks.	NA
8	Employee Training & Development	Opportunity	Neglecting investment in skills development could lead to a workforce unable to keep pace with technological progress. By nurturing a diverse and highly skilled team, companies can drive innovation, deliver cutting-edge products, and maintain a strong competitive edge.	The Company has identified high-potential employees and partnered with an external consultant to deliver specialized training, nurturing them to become the organization's future leaders.	This opportunity is anticipated to positively influence the Company's revenue through investments in employee training, leading to enhanced quality, innovation, and production.

SECTION B

Policy and Management Processes

Question 1

Policy and management processes related questions

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

Code of Conduct and Business Ethics –

<https://indian-nippon.s3.ap-south-1.amazonaws.com/investor/disclosure+under+reg46/Policies/Code+of+Conduct+and+Business+Ethics.pdf>



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Whistle Blower Policy –

<https://indian-nippon.s3.ap-south-1.amazonaws.com/investor/disclosure+under+reg46/Policies/Whistle+Blower+Policy+and+Vigil+Mechanism.pdf>

CSR Policy -

<https://indian-nippon.s3.ap-south-1.amazonaws.com/investor/disclosure+under+reg46/Policies/CSR+Policy.pdf>

Question 2

Policy and management processes related questions

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2. Whether the entity has translated the policy into procedures. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Question 3

Policy and management processes related questions

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
3. Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Question 4

Policy and management processes related questions

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	IATF 16949: 2021	IATF 16949: 2021	ISO45001: 2018	IATF 16949: 2021		ISO14001: 2015			ISO9001: 2015 ISO27001: 2022

Question 5

Policy and management processes related questions

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitment goals and targets set by the entity with defined timelines, if any.	The Company has defined goals under each of the NGRBC principles.								

Question 6

Policy and management processes related questions

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the specific commitment goals and targets along-with reasons in case the same are not met.	NA.								

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Governance, leadership and oversight

Question 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)

INEL continues to uphold its strong commitment to environmental sustainability by integrating responsible and eco-conscious practices across its operations. Our efforts to reduce carbon emissions are supported by the implementation of environmentally friendly technologies in our manufacturing processes, leading to improved energy efficiency and lower greenhouse gas emissions. In addition, we continue to advance our waste recycling programs, enhance water conservation initiatives across facilities, and contribute to reforestation activities.

Looking ahead, our ESG commitments remain central to our growth strategy. We believe that sustainable development is essential for long-term value creation, and ESG principles continue to shape our business decisions and operational approach. We sincerely appreciate the continued support of our stakeholders and look forward to strengthening our collective efforts toward building a more sustainable future.

Question 8

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

Name: Mr. Arvind Balaji

Designation: Managing Director

Question 9

Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No/NA). If yes, provide details.

No

The Managing Director and the President are responsible for decision-making on sustainability related issues.

Question 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								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The policies of the Company are reviewed periodically/on a need basis by department heads/director/Board committees/Board members, wherever applicable								
Compliance with statutory requirements of relevance to the principles, and, rectification of any noncompliances	The Company complies with all the applicable statutory requirements and rectifies noncompliance, if any. This is reviewed by the Audit Committee								
Subject for Review	Frequency (Annually/Half yearly/Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Ongoing basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any noncompliances	Quarterly and as & when required according to statutory requirements.								



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Question 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.

Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency?						Yes			Yes
If yes, provide name of the agency.						World Safety Organization's assessment of Company's ESG performance.			ISMS policies and procedures were audited by independent agency by TUV Nord.

Question 12

If answer to question (1) of this section B is "No" i.e. not all Principles are covered by a policy, reasons to be stated

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	NA								
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

P1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Question E1

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	-	Nil	-
Key Managerial Personnel	11	Transformative ESG, REES, Intellectual Property, Application of AI in Manufacturing, Finance for Non-financial Professionals, LDP, Autosar, India's Master 2025, Master class on best practice	100

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (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 programmes
Employees other than BoD and KMPs	72	Women @ Hr 2025, GST Compliance, Samanvaya Soft Skills, IATF Awareness Session, Energy, Visual Management, IATF, SMT ESD, Water Management, IPC< Vector Pro, Sustainability, ACMA, Core tools, ERT, POSH LAW, 5S Awareness,	100
Workers	233	Onboarding Training, PDI Operators, Gemba Stator Preparation, Measuring Gauges & Instruments, CNC, ERT, Fire Fighting, Obstetrics & Gynecology, Skill Level Upgradation, POSH, Safety, Environment, Health, Road Safety, Water Management, Testing, Toolbox talks, ILR and CLR Handling, 5S Methodology, Problem Solving Tools, Production Do's and Dont's	100

Question E2

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

Monetary					
Details	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Principle - 1, 2 and 9	Department of Legal metrology, Government of Andhra Pradesh	50000	The Inspector of Legal Metrology, Narasaraopet, issued a Panchanama and Seizure Memo for violation of Section 18(1) of the Legal Metrology Act 2009 read with Rule 6(1) of Legal metrology (Packaged Commodities) Rules 2011, regarding the non-declaration of Manufacturing Date of the commodities packed on the MRP label.	No
	Principle - 1	Joint Commissioner (Appeal) State Tax, Dehradun, Uttarakhand	1000	A penalty of Rs 11,89,648 was initially levied by State Tax Officer, Haridwar for alleged contravention of Section 129 of CGST Act, 2017. The Company filed an appeal to Joint Commissioner (Appeal) State Tax, Uttarakhand. The appellate authority quashed the order passed by State Tax Officer and a nominal amount of Rs 1000/- IGST was levied on the Company under Section 125 of the Act.	No
Compounding fee			Nil		
Settlement			Nil		



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

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

Question E3

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

Question E4

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. As a part of the Code of Conduct for all the employees, on discipline and misconduct, the Company states its anti-bribery policy as "Accepting bribe or illegal gratification, in any form, from anyone, in connection with the Company's business is considered violation". The policy emphasizes a zero tolerance approach towards corruption and bribery. The Company has appropriate internal controls to ensure that the Company or its employees do not engage in unethical practices. The Company conducts proactive reviews, audits and internal investigations to monitor compliance with the policy. The policy also provides information and guidance on how to recognize and deal with bribery and corruption issues. As a part of the training on the Code of Conduct, employees are also trained on Anti-Corruption and Anti-bribery topics. The web-link of such policies covered under the Code of Conduct and Business Ethics are available on the Company's website at: <https://indian-nippon.s3.ap-south-1.amazonaws.com/investor/disclosure+under+reg46/Policies/Whistle+Blower+Policy+and+Vigil+Mechanism.pdf>.

Question E5

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

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

Question E6

Details of complaints with regard to conflict of interest

Complaints	2025-26 (Current Financial Year)		2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0		0	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0		0	

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Question E7

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.

NIL

Question E8

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

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Number of days of accounts payables	69	86

Question E9

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	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses	6.98	7.48
	b. Number of trading houses where purchases are made from	48	41
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	86.86	85.27
Concentration of Sales	a. Sales to dealer/distributors as % of total sales	10.86	11
	b. Number of dealers/distributors to whom sales are made	95	95
	c. Sales to top 10 dealers/distributors	72.8	74
Share of RPTs	a. Purchases (Purchases with related parties as % of Total Purchases)	0.048	-
	b. Sales (Sales to related parties as % of Total Sales)	5.38	5.92
	c. Loans & advances given to related parties as % of Total loans & advances	-	-
	d. Investments in related parties as % of Total Investments made	49.36	47.15

Question L1

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
8	- Comprehensive Safety Knowledge & Awareness Session - COPQ - Energy Efficiency - Basic Awareness of Statutory & Regulatory Requirements - Industrial Safety - Soft Skill 8D – Problem Solving methodology - Zero defects process approach	60



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Question L2

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 in place a 'Policy on Related Party Transactions', which is applicable to our Board members. Transactions with the Board members or any entity in which such Board members are concerned or interested are required to be approved by the Audit Committee and the Board of Directors. In such cases, the interested Directors abstain themselves from the discussions at the meeting.

Further, the Company has formulated a Code of Conduct which ensures that the Board members, Directors, Senior Management, and employees shall avoid situations in which their personal interests could conflict with the interests of the Company. As per the Company's Code of Conduct, the Directors are required to disclose to the Board of Directors, any personal interest that they may have in material, financial and commercial transactions resulting in a potential conflict with the interest of the Company at large.

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

Question E1

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.

	2025-2026 (Current Financial year)	2024-2025 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	-	-	-

Question E2

Sustainable Sourcing

a. **Does the entity have procedures in place for sustainable sourcing?**

Yes

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

69%

Question E3

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)**

All our products are supplied to original equipment manufacturer. Hence the scope of disposal of such materials after end of life is taken care by OEMs.

b. **E-waste**

All our products are supplied to original equipment manufacturer. Hence the scope of disposal of such materials after end of life is taken care by OEMs.

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c. Hazardous waste

All our products are supplied to original equipment manufacturer. Hence the scope of disposal of such materials after end of life is taken care by OEMs.

d. Other waste

All our products are supplied to original equipment manufacturer. Hence the scope of disposal of such materials after end of life is taken care by OEMs.

Question E4

Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If not, provide steps taken to address the same.

Yes

E4.1 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.

Question L1

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.
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This is not applicable as our products are assembled with an Engine/Vehicle and the Life Cycle Assessment of the Engine/ Vehicle is dealt by customers

Question L2

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

Name of product/Service	Description of the risk/concern	Action Taken
Nil		

Question L3

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	
	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
Nil		

No recycled or reused material used in manufacturing of our parts procured from our suppliers



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Question L4

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

Waste Type	2025-2026 (Current Financial Year)			2024-2025 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA					
E-Waste						
Hazardous Waste						

All our products are supplied to OEMs and hence reclaim/recycle/reuse will be under their scope.

Question L5

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Packing Materials	0.34
Copper	0.07
Aluminium	0.004
Steel	0.33
Plastic	0.05

Apart from packaging materials, copper, aluminium, steel and plastics are part of our products. The above items reclaimable value is calculated with Total sales turnover.

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

Question E1

Well-being of employees and workers:

Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	354	354	100	354	100	-	-	-	-	-	-
Female	43	43	100	43	100	43	100	-	-	43	100
Other	-	-	-	-	-	-	-	-	-	-	-
Total	397	397	100	397	100	43	10.83	-	-	43	10.83
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	161	161	100	161	100	-	-	-	-	-	-
Female	40	40	100	40	100	40	100	-	-	40	100
Other	-	-	-	-	-	-	-	-	-	-	-
Total	201	201	100	201	100	40	19.9	-	-	40	19.9
Other than Permanent workers											
Male	1855	1855	100	1855	100	-	-	-	-	-	-
Female	358	358	100	358	100	358	100	-	-	358	100
Other	0	0	-	-	-	-	-	-	-	-	-
Total	2213	2213	100	2213	100	358	16.18	-	-	358	16.18

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

	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the Company	1.52	1.44

Question E2

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

Benefits	2025-2026 (Current Financial Year)			2024-2025 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	100	100	Yes	100	100	Yes
Others – Superannuation*	13	100	NA	8	100	NA

*Superannuation is an additional benefit extended to employees as part of their CTC

Question E3

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/No/NA

Yes, we have implemented requirements of the rights of persons with disabilities in one of our facilities.



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Question E4

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/No/NA

No. However in practice we are ensuring the equal opportunity as per the Rights of Persons with Disabilities Act, 2016

Question E5

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	0	0	0	0
Female	100	100	100	100
Other	0	0	0	0
Total	0	0	0	0

Question E6

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	Yes	1) Whistle Blower Policy: We are engaging a professionally managed external agency where any employee can raise their concern through e-mail/phone and the same is resolved as per the defined process. 2) Voice of The Employees (VOTE): HR will meet all the employees as per the schedule, understand their issues and provide appropriate solution. 3) Trade Union: We have registered/recognized Trade Unions functioning within the Company. The Union office bearers regularly interact with HR managers and amicably settle their grievances. 4) Monthly Gemba Meetings: The HR department addresses the above category of workers every month, understands their concerns and addresses them appropriately 5) PoSH: The Committee meets every month, discuss the issues arising out of women employees and resolve them appropriately
Other than Permanent Workers	Yes	1) Whistle Blower Policy: We are engaging a professionally managed external agency where any employee can raise their concern through e-mail/phone and the same is resolved as per the defined process. 2) Voice of The Employees (VOTE): HR will meet all the employees as per the schedule, understand their issues and provide appropriate solution. 3) Trade Union: We have registered/recognized Trade Unions functioning within the Company. The Union office bearers regularly interact with HR managers and amicably settle their grievances. 4) Monthly Gemba Meetings: The HR department addresses the above category of workers every month, understands their concerns and addresses them appropriately 5) PoSH: The Committee meets every month, discuss the issues arising out of women employees and resolve them appropriately

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	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Employees	Yes	1) Whistle Blower Policy: We are engaging a professionally managed external agency where any employee can raise their concern through e-mail/phone and the same is resolved as per the defined process. 2) Voice of The Employees (VOTE): HR will meet all the employees as per the schedule, understand their issues and provide appropriate solution. 3) Trade Union: We have registered/recognized Trade Unions functioning within the Company. The Union office bearers regularly interact with HR managers and amicably settle their grievances. 4) Monthly Gemba Meetings: The HR department addresses the above category of workers every month, understands their concerns and addresses them appropriately 5) PoSH: The Committee meets every month, discuss the issues arising out of women employees and resolve them appropriately
Other than Permanent Employees	Yes	1) Whistle Blower Policy: We are engaging a professionally managed external agency where any employee can raise their concern through e-mail/phone and the same is resolved as per the defined process. 2) Voice of The Employees (VOTE): HR will meet all the employees as per the schedule, understand their issues and provide appropriate solution. 3) Trade Union: We have registered/recognized Trade Unions functioning within the Company. The Union office bearers regularly interact with HR managers and amicably settle their grievances. 4) Monthly Gemba Meetings: The HR department addresses the above category of workers every month, understands their concerns and addresses them appropriately 5) PoSH: The Committee meets every month, discuss the issues arising out of women employees and resolve them appropriately

Question E7

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

Category	2025-2026 (Current Financial Year)			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	397	0	0	369	0	0
Male	354	0	0	336	0	0
Female	43	0	0	33	0	0
Other	0	0	0	0	0	0
Total Permanent Workers	201	201	100	208	208	100
Male	161	161	100	168	168	100
Female	40	40	100	40	40	100
Other	0	0	0	0	0	0



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Question E8

Details of training given to employees and workers:

Category	2025-2026 (Current Financial Year)					2024-2025 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	354	210	59.322	325	91.808	336	190	56.548	304	90.476
Female	43	42	97.674	39	90.698	33	32	96.97	30	90.909
Other	0	0	0	0	0	0	0	0	0	0
Total	397	252	63.476	364	91.688	369	222	60.163	334	90.515
Workers										
Male	2016	1886	93.552	1861	92.312	1580	1450	91.722	1425	90.19
Female	398	357	89.698	227	57.035	366	325	88.798	185	50.546
Other	0	0	0	0	0	0	0	0	0	0
Total	2414	2243	92.916	2088	86.495	1946	1775	91.213	1610	82.734

Question E9

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

Category	2025-2026 (Current Financial Year)			2024-2025 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	354	354	100	336	336	100
Female	43	43	100	33	33	100
Other	0	0	0	0	0	0
Total	397	397	100	369	369	100
Workers						
Male	2016	161	7.986	1580	168	10.633
Female	398	40	10.050	366	40	10.929
Other	0	0	0	0	0	0
Total	2414	201	8.326	1946	208	10.689

Question E10

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/No/NA**

Yes. We have implemented the standards of ISO 14001 for Environmental Management System and ISO 45001 for Health and Safety Management System and certified for EOHS.

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

1. Zone-wise weekly Safety Audits are carried out by the Safety Team and work-related hazards are identified.
2. A Safety Committee meeting is conducted every alternate month, and the members highlight safety concerns noticed by them.

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3. An external agency is engaged once in a year to conduct an overall safety study.

All safety hazards are identified in the above manner, and actions are reviewed in the weekly/monthly review by the leadership team

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

Yes.

1. We have a Safety Committee consisting of workers. This Committee reviews the safety issues once in three months and addresses all the issues, thereby alleviating such risks.
2. We have a practice of tracking near-miss and unsafe working conditions.
3. Employees are encouraged to participate in safety-related suggestions and competitions

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

Yes, we have tie-ups with nearby hospitals for non-occupational health services to all our employees. An Annual Master Health check-up facility is extended to employees and appropriate medication is administered.

Question E11

Details of safety related incidents, in the following format: *Including in the contract workforce

Safety Incident/Number	Category*	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one Million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable workrelated injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence workrelated injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Question E12

Describe the measures taken by the entity to ensure a safe and healthy work place.

All employees are educated on the importance of safe work practices. A simulation-based training is offered to help them understand the importance of wearing Personal Protective Equipment (PPE). Emergency Mock drills and Fire safety demonstrations are conducted every six months. Further.

1. Weekly Safety Audits are carried out zone-wise by the Safety Team to identify work-related hazards. All machines are equipped with safety curtains which prevent employees from work-related injuries
2. A Safety Committee meeting is conducted every alternate month, and the members highlight safety concerns noticed by them
3. External agency being engaged once in a year to prepare an overall safety study
4. Employees are rewarded for their safety-related suggestions/improvements
5. Periodic health check-ups are conducted as per the applicable guideline.
6. Annual health check-ups are carried out for all employees.

All safety hazards are identified in the above manner, and actions are reviewed on a weekly basis by the leadership team.

All the facilities are covered with centralized Fire Hydrant system, digital fire alarm system & etc.,



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Question E13

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

	2025-2026 (Current Financial Year)			2024-2025 (Previous Financial Year)		
	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	

Question E14

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

EOHS audits are carried out periodically, which cover the working conditions & health and safety practices. Further, 'Work Permit', 'HIRA' and 'EAIA' is being carried out.

We have implemented Safety and working condition practices in line with the ISO 14001:2015/ISO 45001:2018 standards.

Question E15

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.

We have established a mechanism for taking corrective action for all the accidents/incidents//near misses. This has been reviewed by our senior leadership team during the weekly review meeting.

Verification of safety curtain before start of operation - Part of Routine Maintenance Check

Question L1

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

	Yes/No
(A) Employees (Y/N)	Yes
(B) Workers (Y/N)	Yes

Question L2

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

The Company checks the GST returns of its value chain partners every month. It also verifies the validity of the PAN before deducting TDS. These checks help ensure that statutory dues are deducted and deposited as per the applicable laws.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Question L3

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

Question L4

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/NA)

No

Question L5

Details on assessment of value chain partners:

Issue	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	57
Working Conditions	100

Question L6

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, the compliance requirements in this regard are met by all our suppliers.

P4: Businesses should respect the interests of and be responsive to all its stakeholders

Question E1

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

Key stakeholders are identified on the basis of their material influence on the Company or on how they are impacted by the Company's corporate decisions and the consequences of those decisions.

Through this mechanism, the Company has currently identified following internal and external stakeholder groups:

Internal Stakeholders: Shareholders, Investors and Employees

External Stakeholders: Customers, Suppliers, Local Communities, Governmental and Regulatory Bodies



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Question E2

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Details of Other Channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Other	Conferences, customer meets, plant visits and surveys	Others - please specify	Regularly	Product information, sales service and grievance redressal
Employees	No	Other	1. Mail communication, WhatsApp group, workshops online portals, employee surveys 2. One-one interaction 3. Employee engagement team building 4. Townhall meeting 5. Notice board	Others - please specify	Periodically	1. Updating employees on Business performance in the form of Business communication meeting 2. Employee well being engagement like - yoga sessions, mental well being and stress awareness programs 3. Inform important advancements in the Company. 4. Help the employees expand their knowledge in the industry. 5. Get employee feedback and resolving their issues.
Workers	No	Other	Notice board, townhall meeting	Others - please specify	Periodically	Getting feedback and resolving the issues
Community	Yes	Other	Community engagement through CSR activities, meeting local people in and around the operating sites	Others - please specify	Periodically	CSR Community engagement
Shareholders/ Investors	No	Other	1. Annual Report 2. Investor presentations 3. Corporate website 4. Quarterly & Annual results 5. Social media/ newspaper publication 6. Intimation to stock exchange	Others - please specify	Annually, periodically and quarterly	Sharing of key updates, results, management comment on the progress of the Company including financial and non-financial disclosures
Suppliers	No	Other	Email, One on One interactions, Virtual Meetings.	Others - please specify	Periodically	NPD, QCD, Tech shows

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Question L1

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.

INEL believes that ongoing, proactive involvement with its stakeholders helps to better align expectations and increase stakeholder trust and confidence, both of which contribute to preserving and enhancing the value created along the chain. The management routinely engages with essential stakeholders such as investors, customers, channel partners, and analysts to convey strategies and performance updates. These interactions are primarily managed by responsible business functions. Subsequently, pertinent issues and feedback are deliberated upon with the appropriate Board committees

Question L2

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. One of the most important factors in choosing our material topics is the input from stakeholder engagements. Based on the feedback we get from stakeholders through ongoing engagement material topics are identified. For example, the community-centric projects that are identified as part of INEL's Annual CSR Action plan are based on the stakeholder engagement and firmed up by the Board.

Question L3

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

The Company's CSR initiatives focus on various aspects of society engagement. The Company has been able to deliver significant value through its CSR initiatives. The CSR strategy is approved and periodically reviewed by the CSR Committee of the Board and believes in Optimizing Impact on Communities and Beneficiaries. The CSR projects undertaken during 2025-26 were intended to make an impact on key areas like Promoting education, health care, sanitation, rural development activities

P5: Businesses should respect and promote human rights

Question E1

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

Category	2025-2026 (Current Financial Year)			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	397	287	72.292	369	252	68.293
Non- Permanent	0	0	0	0	0	0
Total Employees	397	287	72.292	369	252	68.293
Workers						
Permanent	201	201	100	208	208	100
Non-Permanent	2213	2213	100	1738	1738	100
Total Workers	2414	2414	100	1946	1946	100



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Question E2

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

Category	2025-2026 (Current Financial Year)					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	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Permanent	397	0	0	397	100	369	0	0	369	100
Male	354	0	0	354	100	336	0	0	336	100
Female	43	0	0	43	100	33	0	0	33	100
Other	0	0	0	0	0	0	0	0	0	0
Other than Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	201	0	0	201	100	208	0	0	208	100
Male	161	0	0	161	100	168	0	0	168	100
Female	40	0	0	40	100	40	0	0	40	100
Other	0	0	0	0	0	0	0	0	0	0
Other than Permanent	2213	275	12.427	1938	87.573	1738	234	13.464	1504	86.536
Male	1855	202	10.889	1653	89.11	1412	194	13.739	1218	86.261
Female	358	73	20.391	286	79.888	326	40	12.27	286	87.73
Other	0	0	0	0	0	0	0	0	0	0

Question E3

Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	4	29,15,000	2	19,55,000
Key Managerial Personnel	2	2,83,17,043	1	Nil
Employees other than BoD and KMP	354	12,01,266	43	7,27,035
Workers	161	8,56,470	40	5,45,773

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

	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
Gross wages paid to females as % of total wages	10.92	8.04

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Question E4

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

Yes. The Business Head and the HR Head are authorized to handle/address human rights impacts or issues caused or contributed by the business.

We have constituted a Safety Committee, Ethics Committee, POSH Committee and Trade Union, through which we receive complaints/concerns and address them appropriately.

Question E5

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

The Company is dedicated to upholding the utmost standards of ethical, moral, and legal conduct in all its business operations. Our goal is to cultivate a workplace environment that encourages the reporting of suspected misconduct and any violations of Company policies and relevant laws. The Whistleblower Policy ensures a fair and impartial process, free from discrimination or harassment, for addressing grievances. Furthermore, the Company has implemented various policies including:

Posh Policy

Code of Conduct for Employees

Code of Conduct for Suppliers

Nomination and Remuneration policy

Additionally as part of the Whistle-blower and grievance redressal policy, we have a "Write to Know" (without identity) in practice where employees drop their grievances and the same is addressed within a stipulated target time. Post which all the employees receive email communication on the details of the redressal that the management has come up with without revealing the identity of the whistleblower. Employees can also reach out to any of the Safety Council members (In manufacturing facilities), Internal Committee or to the Code of Conduct (CoC) Committee. We also have an online portal where all the cases get registered, addressed, and reported to the CoC committee.

Question E6

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

	2025-2026 (Current Financial Year)			2024-2025 (Previous Financial Year)		
	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	1	-	The Compliant was enquired and disposed off.	2	-	Both the complaints were enquired and disposed
Discrimination at workplace	-	-		-	-	
Child Labor	-	-		-	-	
Forced Labor/Involuntary Labor	-	-		-	-	
Wages	-	-		-	-	
Other human rights related issues	-	-		-	-	



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Question E7

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

	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	2
Complaints on POSH as a % of female employees/workers	0.23	0.5
Complaints on POSH upheld	1	2

Question E8

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

INEL has defined internal processes to protect persons viz.,

- Reports may be submitted anonymously through KPMG web portal www.in.kpmg.com/ethicshelpline/inel
- The identity of the reporting person, if provided, is known only to the people in charge of the investigation. The identity of the reporting person is treated confidentially

Our POSH policy also provides protection to the complainant to come out with proper facts and prohibits retaliation. During the enquiry process, we also inform the alleged person not to discuss about the complaint/complainant to any person, till the completion of the enquiry proceedings

Question E9

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

Yes

Question E10

Assessments for the year:

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

Question E11

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

No such incidents/observations/concerns were reported during any assessment on the above parameters.

Question L1

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

Does not arise.

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Question L2

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

Necessary due-diligence will be carried out in the coming years

Question L3

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. We have made one of our facilities in line with the expectations under the Rights of Persons with Disabilities Act. We are making an attempt to create such facilities in other units as well.

Question L4

Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100
Discrimination at workplace	100
Child Labor	100
Forced Labor/Involuntary labor	100
Wages	100

Question L5

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

Currently, all corrective actions in this regard are met by the suppliers

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

Question E1

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

Whether total energy consumption and energy intensity is applicable to the Company?

Yes.

Parameter	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)	Unit of reporting
For renewable sources			
Total electricity consumption (A)	16,347	14,818	Giga Joule
Total fuel consumption (B)	0	0	-
Energy consumption through other sources (C)	0	0	-
Total energy consumed from renewable sources (A+B+C)	16,347	14,818	Giga Joule
From non-renewable sources			
Total electricity consumption (D)	22,961	21,166	Giga Joule
Total fuel consumption (E)	8,057	5,871	Giga Joule
Energy consumption through other sources (F)			



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Parameter	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)	Unit of reporting
Total energy consumed from nonrenewable sources (D+E+F)	31018	27037	Giga Joule
Total energy consumed (A+B+C+D+E+F)	47,365	41,855	Giga Joule
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	44.37	49.54	Giga Joule/₹ Crores
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	-	-	-
Energy intensity in terms of physical output	-	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

No

Question E2

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. None of the facilities of the Company are identified as 'Designated Consumer' under the PAT scheme.

Question E3

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

Parameter	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
i) Surface water	0	0
ii) Ground water	27,384	31,012
iii) Third party water	18,428	17,628
iv) Seawater/desalinated water		0
v) Others		0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	45,812	48,640
Total volume of water consumption (in kilolitres)	45,812	48,640
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	0.0000043	0.0000057
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output		
Water intensity (optional) – the relevant metric may be selected by the entity		

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

No

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Question E4

Provide the following details related to water discharged:

Parameter	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)	Specify the level of treatment for "With treatment" discharge
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water			-
- No treatment	-	-	-
- With treatment	-	-	-
(ii) To Groundwater			-
- No treatment	-	-	-
- With treatment	-	-	-
(iii) To Seawater			-
- No treatment	-	-	-
- With treatment	-	-	-
(iv) Sent to third-parties			-
- No treatment	-	-	-
- With treatment	-	-	-
(v) Others			-
- No treatment	-	-	-
- With treatment	-	-	-
Total water discharged (in kilolitres)			-

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

Question E5

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

Yes. All our plants comply with zero liquid discharge norms. We have installed STPs in all our facilities and an ETP facility at our Hosur factory. The total treated water is being consumed for gardening, landscape development, Eco Forest development and etc.

Question E6

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

Whether air emissions (other than GHG emissions) by the entity is applicable to the Company?

Yes

Parameter	Please specify the unit	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
Nox	Tonnes/Year	0.809	0.748
SOx	Tonnes/Year	-	-
Particulate Matter	Tonnes/Year	0.18	0.157
Persistent organic pollutants (POPs)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			



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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.

Ambient Air Quality Monitoring is conducted once in six months by the following laboratories, as stipulated by the State Pollution Control Boards: Nawal Labs (Hosur), Mettex Laboratory (Puducherry), and Universal Analytical Laboratory (Rewari). The monitoring results consistently comply with the prescribed regulatory standards. Detailed quantitative data will be measured and presented in the subsequent report.

Question E7

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

Whether greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity is applicable to the Company?

Yes

Parameter	Please specify the unit	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	858.99	912.52
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	4607.54	3893.01
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO ₂ ePerINR	0.0000005	0.0000006
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 ₂ ePerINR	-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ ePerUnit		
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	tCO ₂ ePerUnit		

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

Question E8

Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details. Yes/No/NA

Yes.

The entity has implemented multiple initiatives aimed at reducing greenhouse gas (GHG) emissions and promoting environmental sustainability. Key initiatives include:

1. Adoption of Cleaner Fuels and Transportation:

Introduction of CNG-based vehicles, reducing carbon emissions compared to conventional fuels. Implementation of BS- VI standard buses for employee transportation to ensure lower emissions. Use of PNG (Piped Natural Gas)-based diesel generators in another production unit, significantly reducing emissions compared to conventional diesel generators.

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2. Energy-Efficient and Eco-Friendly Infrastructure:

Replacement of conventional air conditioning systems with energy-efficient 5-star rated AC units in a phased manner. Adoption of R32 eco-friendly refrigerant-based air conditioners, which have lower global warming potential (GWP) compared to traditional refrigerants.

3. Green Initiatives and Carbon Sequestration:

Plantation of approximately 2,000 saplings under CSR initiatives in the previous year, contributing to carbon absorption and improved environmental conditions.

4. Sustainable Vendor Practices:

Encouragement and requirement for vendors to deploy BS-VI compliant vehicles for employee transportation and logistics support.

5. Energy conservation measures.

We have initiated various energy conservation initiatives like introduction of thyristor controller for ovens, replacing the hydraulic power press with high energy efficient pneumatic press, introduction of VFD drives, harvesting solar light energy during day time & etc.

Question E9

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

Parameter	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	47.3	41.90
E-waste (B)	2.78	2.40
Bio-medical waste (C)	0	0.10
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	49.76	48.5
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	773.32	708.0
Total (A + B + C + D + E + F + G + H)	873.16	800.9
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	0.83	0.95
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output		
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	864.9	749.9
(ii) Re-used	0	0
(iii) Other recovery operations	8.26	4.5
Total	873.16	754.4



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Parameter	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	8.26	46.5
(ii) Landfilling	0	0
(iii) Other disposal operations	864.9	754.4
Total	873.16	800.9

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.

All Plants certified with ISO 14001 & ISO 45001 and Green Co Rating by CII-GBC is conferred on Hosur Plant.

Question E10

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.

Practices adopted for waste management:-

1. Authorized scrap dealers are identified by E-Auction & Contract is made with the dealer.
2. Plastic & other non-hazardous wastes are disposed through authorized recyclers.
3. E-waste & hazardous wastes are disposed through authorized vendors.
4. Proper containers are used while handling waste.
5. Encouraging employees to participate in 'Waste Reduction Kaizen' programs & implement the same.
6. Scheduled increase in Recycle Material handling Recycle Bins from Suppliers as well as to Customers thereby control usage of Cartons/Packing Boxes.

Strategy adopted to reduce use of hazardous & toxic chemicals:-

1. Installation of recovery machine for Solder Dross to reduce the disposal quantity
2. Introduction of welding in place of soldering.
3. Installation of part sensor detector in varnish and adhesive dispensing area.
4. Reduction in the consumption of adhesives by modifying the tube-type dispenser (Manual application) to Cartridge type (auto application).
5. Offload the Powder coating process to the dedicated source thereby impart better control on consumption & air pollution.

Practices adopted to manage hazardous waste:-

1. Dedicated storage area for hazardous wastes
2. Regular disposal of hazardous waste through authorized recycler

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Question E11

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

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

Not applicable as the Company does not operate in ecologically sensitive areas.

Question E12

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
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NA.

The necessity for EIAs did not arise during the reporting period.

Question E13

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

Sr. No.	Specify the law/regulation/guidelines which was not complied with	Provide details of the noncompliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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Nil

All the Manufacturing facilities are having valid consent to operate approval from the concerned authorities

Question L1

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

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

- Name of the area
- Nature of operations



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c. Water withdrawal, consumption and discharge in the following format:

Parameter	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
Name of the area	INEL does not have any operations in water-stressed areas.	
Nature of operations		
Water withdrawal by source (in kilolitres)		
i. Surface Water		
ii. Ground water		
iii. Third Party Water		
iv. Seawater/desalinated water		
v. Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed/turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
i. Into Surface water		
- No Treatment		
- With treatment – please specify level of treatment		
ii. Into Groundwater		
- No Treatment		
- With treatment – please specify level of treatment		
iii. Into Seawater		
- No Treatment		
- With treatment – please specify level of treatment		
iv. Sent to third - parties		
- No Treatment		
- With treatment – please specify level of treatment		
v. Others		
- No Treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Question L2

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

If Scope 3 emissions & its intensity is applicable? (Y/N)

Parameter	Unit	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	-	-
Total Scope 3 emissions per rupee of turnover	tCO ₂ ePerINR		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	tCO ₂ ePerUnit		

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. We are in the process of collecting data on Scope -3 Emission. We will account for more resources in the upcoming years that contribute to Scope 3 emissions.

Question L3

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

Question L4

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:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
1	Installed Wet Scrubber System	In the FBC process, the EPOXY powder with 2- micron and above in size is filtered through a fine filter bag and then collected and reused. Powder particles of less than 2-micron are collected through wet scrubber and disposed of as hazardous waste.	1. Achieved powder-free environment 2. Reduced air pollution 3. Reduced resource by reusing filtered EPOXY powder	-
2	Lead free soldering wire	We have introduced a Lead-Free Soldering Wire in our soldering process in more than 85% of the area.	Improve employee health and preserve environmental pollution	-
3	Electro static filter	In-wave soldering (Surface Mounting Technology), we have introduced the Electro Static Filter.	This technology helps us to reduce fume with flex at 95%	-



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S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
4	Fume killer	We have started implementing Fume Killer in 8-soldering stations	95% of the fume is killed	-
5	Effluent treatment plant (ETP)	The polluted water is being treated and reused.	Zero liquid discharge	-
6	Solar and LED lighting system, rain water harvesting	Lighting, established pond.	Energy saving and water conservation	-
7	Biogas Plant Installation	We have started implementing Biogas plant for our inhouse kitchen	Achieved a reduction of 3.5 kg of LPG consumption per day through process optimization and energy-efficient practices.	-
8	Employee commute - Vehicle system	Energy (Transportation): Shifted to BS6-compliant buses and vans for employee commutes and implemented hybrid company cabs (Petrol + CNG)	Reduce fuel consumption and emissions.	-
9	Energy Conservation Initiative	Introduced a high energy Rotor cup washing machine which consumes around 40% less energy	Energy Conservation	-
10	Energy Conservation Initiatives	Installed eight solar light balls in the canteen dining hall to utilize solar energy for daytime lighting, thereby reducing electricity consumption and promoting energy efficiency	Energy Conservation	-

Question L5

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

Yes

We have well documented on-site emergency plan, that covers

- 1) Emergency Response Team
- 2) Fire Fighting Team
- 3) First Aiders and Ambulance Services
- 4) An Emergency Mock drill is conducted once in six months to make employees aware of what is to be done in an emergency situation, so that people, plants and machinery are protected.

Question L6

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

There is no impact on environment for the parts procured from our supply chain.

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Question L7

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

36 suppliers contribute to 80% of our purchase Value. We have assessed the 36 suppliers, and 24 suppliers have obtained ISO 14001 certification. Balance 12 suppliers have submitted plan for certification.

The Tentative plan is given below. We are pushing suppliers for early certification.

1. 2026 -2027 - 7 Suppliers.
2. 2027 - 2028 - 5 suppliers

Question L8

How many Green Credits have been generated or procured:

S. No	Categories	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
a.	By the listed entity	0	0
b.	By the top ten value chain partners		
	1. Value chain partners by Purchases	0	0
	2. Value chain partners by Sales	0	0

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

Question E1

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

6

- 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/International)
1	Confederation of Indian Industry (CII)	National
2	Society of Indian Automobile Manufacturers (SIAM)	National
3	Automotive Research Association of India (ARAI)	National
4	Automobile Components Manufacturers Association (ACMA)	National
5	Industrial Waste Management Association	National
6	National Safety Council (NSC)	National

Question E2

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
	Nil	

No such orders were received by the Company



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Question L1

Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly/ Others – please specify)	Web Link, if available
Nil					

The Company directly or through trade bodies and other associations puts forth a number of suggestions with respect to the industry in general and its activities in particular

P8: Businesses should promote inclusive growth and equitable development

Question E1

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

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

Question E2

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

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

Question E3

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

Some of our employees are living in and around our factories. They approach us for their larger community requirements. Further, we interact with the local panchayat president and address any of the community requirements under CSR initiatives.

Question E4

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

	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
Directly sourced from MSMEs/small producers	49.7	53
Directly from within India (Sourced directly from within the district and neighbouring districts)	89	85

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Question E5

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	2025-2026 (Current Financial Year)	2024-2025 (Previous Financial Year)
i. Rural	31	32
ii. Semi-urban	0	0
iii. Urban	66	65
iv. Metropolitan	3	3

Question L1

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
Not applicable	Not applicable

Question L2

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

S. No.	State	Aspirational District	Amount spent (In ₹)
		Nil	

Question L3

Procurement Policy

- Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No/NA)**
No
- From which marginalized/vulnerable groups do you procure?**
NA
- What percentage of total procurement (by value) does it constitute?**
NA

Question L4

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:

S. No	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
		NA		



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Question L5

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

Name of authority	Brief of the Case	Corrective action taken
NA		

Question L6

Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Industry- Institute partnership: Financial Support for meritorious Students pursuing diploma and Infrastructure support at Polytechnic colleges.	700	100
2.	RO plant installation and Toilet Renovation at Government Primary School, Manakuppam	500	100
3.	RO Plant and Medical Equipment for Primary Community Health Centre, Sooramangalam, Puducherry	1,500	100
4.	Construction of running track at Government Senior Secondary School, Masani	500	100
5.	Construction of drainage facility & installation of street lights for irula community, Sarandapalli, Hosur.	120	100
6.	Establishing Green Blue Eco Park & Biodiversity	5000	50
7.	Cotton Bag Vending Machine	1500	60

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

Question E1

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

Customer complaints are received and responded through emails as applicable.

There is a key account manager assigned to each customer and they are responsible for tracking and resolving every complaint.

Question E2

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	Nil
Safe and responsible usage	Nil
Recycling and/or safe disposal	Nil

INEL manufactures products as per the specification of customers and are directly supplied to the OEMs. The Company has limited scope in providing information about environmental and social parameters relevant to the product, its safe and responsible usage, and recycling and/or safe disposal.

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Question E3

Number of consumer complaints in respect of the following:

	2025-2026 (Current Financial Year)		Remarks	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	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other	0	0		0	0	

Question E4

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

Type of recalls	Number	Reasons for recall
Voluntary recalls	No recalls	No recalls
Forced Recalls	No recalls	No recalls

Question E5

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.

As per ISO 27001: 2022 we are following all IS and cybersecurity policies.

Question E6

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.

The Company hasn't received any complaints calling for corrective actions.

Question E7

Provide the following information relating to data breaches:

a. Number of instances of data breaches

No data breaches

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

NA

c. Impact, if any, of the data breaches

NA



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

Question L1

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

Information related to products and other services can be accessed from the following website: <https://indianippon.com/>

Question L2

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

The Company's products are designed and manufactured to customer specifications and supplied accordingly. Hence, the need for educating customers on safe and responsible usage of products does not arise.

Question L3

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

Since we are supplying to the OEMs directly, any risk of disruption or discontinuation of essential services to end consumer is taken care by OEMs

Question L4

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.

Not applicable

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.

As part of our ongoing efforts to enhance customer experience, we regularly conduct customer satisfaction surveys across key locations and product categories. These surveys capture critical feedback on areas such as product quality, timely delivery, commercial dealings, product handling, people responsiveness, and communication effectiveness. The feedback received has consistently indicated a high level of customer satisfaction, validating our dedication to continuous improvement and stakeholder engagement.