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L24231PN1992PLC067126

PCL/SEC/26-27/020

July 08, 2026

To, National Stock Exchange of India Limited, "Exchange Plaza" 5 th Floor, Plot No. C-1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400051 NSE Scrip Code - PRECAM	To, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 BSE Scrip Code – 539636
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Subject: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Business Responsibility and Sustainability Report (BRSR) of the Company for the Financial Year 2025-26.

The BRSR is also available on the website of the Company at www.pclindia.in as part of Annual Report 2025-26.

You are requested to take the same on record.

Thanking you,

For **Precision Camshafts Limited**

Harshal J. Kher

Company Secretary and Compliance Officer

Membership No. [A69147](#)

[Encl: A/a](#)

Precision Camshafts Limited

Solapur : D5 MIDC, Chincholi, Solapur, India – 413255

Solapur : E102 MIDC, Akkalkot Road, Solapur, India – 413006

Pune : 3rd Floor, "Kohinoor B Zone Baner", Mumbai – Bangalore Highway, Baner, Pune – 411045

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L24231PN1992PLC067126		
2	Name of the Listed Entity	PRECISION CAMSHAFTS LIMITED		
		Site : 1 D5, M.I.D.C. Chincholi, Solapur, MIDC Chincholi, Solapur, North Solapur, Maharashtra, India, 413255	Site : 2 E-90. 102/103, MIDC, Akkalkot Road, Solapur- 413006	Site : 3 3rd Floor, "Kohinoor B Zone Baner", Mumbai – Bangalore Highway, Baner, Pune – 411045
3.	Year of incorporation	1992		
4	Registered address	D5, M.I.D.C. Chincholi, Solapur, MIDC Chincholi, Solapur, North Solapur, Maharashtra, India, 413255		
5	Corporate office address	3rd Floor, "Kohinoor B Zone Baner", Mumbai – Bangalore Highway, Baner, Pune – 411045		
6	Email	cs@pclindia.in		
7	Telephone	020-25673050		
8	Website	www.pclindia.in		
9	Financial Year for which the reporting is being done	01/04/2025 to 31/03/2026		
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)		
11	Paid up Capital - ₹ In Crores	94.98		
12	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	CS Harshal Kher Phone No.- 020-25673050 Email id: cs@pclindia.in		
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		
14	Name of assurance provider	TUV SUD South Asia		
15	Type of assurance obtained	Limited Assurance		

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Metal and Metal Products	100

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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
		Group	Class	Sub Class	
1.	Manufacturing of Parts and Accessories for Motor Vehicles	29	2930	NA	100

Precision Camshafts Limited (PCL) derives the majority of its revenue from the manufacture and sale of camshafts. The Company offers a diverse portfolio comprising chilled cast iron, ductile iron, hybrid, and assembled camshafts, available in both as-cast and fully machined forms. Engineered for superior performance, durability, and reliability, these products cater to various engine configurations and meet stringent global quality standards. Through advanced manufacturing technologies and continuous innovation, PCL supplies leading automotive OEMs across India and international markets, supporting both conventional and evolving mobility solutions.

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

Location	Number of plants	Number of offices	Total
National	2	1	3

19. Markets served by the entity:**a. Number of locations**

Location	Numbers
National (No. of States)	29
International (No. of Countries)	17

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

The contribution of export to the turnover is 35%

c. A brief on types of customers

Precision Camshafts Limited (PCL) serves a diversified customer base comprising leading automotive OEMs, Tier-1 suppliers, and emerging electric mobility players across domestic and international markets. As a globally recognized manufacturer of camshafts and precision-engineered components, the Company caters to passenger vehicles, commercial vehicles, tractors, and other automotive applications. Its product portfolio includes cast iron, ductile iron, hybrid, and assembled camshafts, along with balancer shafts, fuel injector components, precision-machined parts, and electric driveline solutions.

A significant share of the Company's revenue is derived from exports, with supplies reaching customers across Europe, North America, South America, and Asia. Through its focus on quality, technological innovation, and reliable delivery, PCL has established long-standing relationships with leading global OEMs while expanding its presence in the hybrid and electric mobility segments.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	%(C/A)
EMPLOYEES						
1	Permanent (D)	713	668	93.68%	45	6.32%
2	Other than Permanent (E)	0	0	0	0	0
3	Total employees (D+E)	713	668	93.68%	45	6.32%
WORKERS						
4	Permanent (F)	470	470	100%	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total workers (F+G)	470	470	100%	0	0

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	%(C/A)
DIFFRENTLY ABLED EMPLOYEES						
1	Permanent (D)	0	0	0	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total differently abled employees (D+E)	0	0	0	0	0
DIFFRENTLY ABLED WORKERS						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total differently abled workers (F+G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	%(B/A)
Board of Directors	9	4	44%
Key Management Personnel	4	0	0

Precision Camshafts Limited is committed to fostering diversity, inclusion, and equal opportunity across its leadership structure. Women constitute 44% of the Company's Board of Directors, reflecting its commitment to inclusive leadership and diverse perspectives in strategic decision-making. The Board benefits from the expertise and insights of its women directors, contributing to balanced governance and effective oversight.

While there is currently no female representation among the Key Managerial Personnel (KMP), the Company remains focused on building a diverse talent pipeline and creating opportunities for women across all levels of the organization. Through its emphasis on merit, capability development, and an inclusive workplace culture, the Company seeks to strengthen gender diversity in leadership roles over time.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	29.45%	0.0%	29.45%	27.58%	18.56%	1.36%	2	0	100%
Permanent Workers	0.43%	-	0.43%	1%	0%	1%	0	0	0

The higher employee turnover during FY 2025-26 was largely driven by normal workforce rationalization, career progression-related movements, and attrition in select employee categories. The Company remains focused on strengthening employee engagement, learning and development, and retention initiatives to ensure workforce stability.

V. Holding, Subsidiary and Associate Companies (including joint ventures)**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/ 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.	PCL (International) Holding B.V.	Subsidiary	100	No
2.	MEMCO Engineering Private Limited	Subsidiary	100	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**
(ii) Turnover (in ₹) : 5,77,54,77,000
(iii) Net worth (in ₹) : 8,86,58,43,000

VII. Transparency and Disclosures Compliances**25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National****Guidelines on Responsible Business Conduct:**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	Current Financial Year 2025-26			Previous Financial Year 2024-25		
		No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks	No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	0	0	NA	0	0	NA
Employees and workers	Yes	0	0	NA	0	0	NA
Customers	Yes	0	0	NA	20	2	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA
Other (please specify)	Yes	0	0	NA	0	0	NA

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

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

S. No.	Material issue 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.	Health and Safety	Risk	PCL's foundries, machining facilities, EV assembly operations, and manufacturing processes involve occupational health and safety risks. Maintaining a safe and healthy workplace is essential to protect employees, improve productivity, reduce operational disruptions, comply with statutory requirements, and sustain workforce engagement and retention.	<ul style="list-style-type: none"> i. Robust EHS management systems ii. Safety audits and training programs iii. Incident reporting and corrective action systems 	Negative
2.	Policy and regulatory compliance	Risk	PCL operates across diverse jurisdictions and is subject to numerous environmental, labour, corporate governance, taxation, and industrial regulations. Failure to comply with applicable laws may result in penalties, litigation, operational restrictions, reputational damage, and loss of stakeholder confidence, making regulatory compliance a critical business priority.	<ul style="list-style-type: none"> i. Compliance tracking systems ii. Regular internal audits iii. Training on regulatory updates 	Negative
3.	Customer satisfaction	Both Risk & Opportunity	Customer satisfaction is critical to maintaining long-term relationships with OEMs and strengthening market position. Failure to meet customer expectations regarding quality, delivery, innovation, and service may result in loss of business and reputational impact. Conversely, superior product quality, reliability, and customer engagement create opportunities for repeat business, customer retention, and market expansion.	<ul style="list-style-type: none"> i. Customer feedback and engagement mechanisms ii. Quality management systems and continuous improvement initiatives iii. Timely resolution of customer concerns 	Positive/Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (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)
4.	GHG emission	Both Risk & Opportunity	Growing global focus on climate change, carbon regulations, and stakeholder expectations places increasing emphasis on greenhouse gas emissions management. Higher emissions may lead to regulatory, operational, and reputational risks. At the same time, reducing emissions through renewable energy and efficiency initiatives enhances sustainability performance and supports long-term competitiveness.	<ul style="list-style-type: none"> i. GHG inventory monitoring and reporting ii. Renewable energy adoption iii. Energy efficiency and emission reduction initiatives 	Positive/Negative
5.	Energy management	Both Risk & Opportunity	The automotive industry is increasingly influenced by climate-related regulations, decarbonization goals, and customer sustainability expectations. Rising energy costs and carbon reduction requirements present operational risks, while investments in renewable energy, energy efficiency, and low-carbon technologies create opportunities for cost optimization, resilience, and competitive advantage.	<ul style="list-style-type: none"> i. Adoption of energy-efficient technologies ii. Monitoring carbon footprint iii. Renewable energy integration 	Positive/Negative
6.	Water footprint	Risk	Manufacturing operations require significant water resources for production, cooling, cleaning, and other industrial processes. Dependence on groundwater and increasing concerns around water availability, regulatory scrutiny, and climate variability make efficient water management essential for ensuring operational continuity, environmental stewardship, and long-term sustainability.	<ul style="list-style-type: none"> i. Water conservation techniques ii. Recycling and reuse systems iii. Monitoring consumption 	Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (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)
7.	Labour practices	Risk	A motivated, skilled, and engaged workforce is essential for operational excellence and sustainable growth. Inadequate labour practices, poor working conditions, employee dissatisfaction, or non-compliance with labour regulations may result in reduced productivity, increased attrition, industrial disputes, and reputational risks.	<ul style="list-style-type: none"> i. Employee welfare and engagement programmes ii. Compliance with labour laws and standards iii. Training, skill development, and grievance redressal mechanisms 	Negative
8.	Anticorruption and bribery	Risk	Any instance of bribery, corruption, unethical conduct, or fraud can result in legal penalties, financial losses, reputational damage, and erosion of stakeholder trust. Maintaining high ethical standards is essential to safeguarding business integrity and ensuring sustainable operations.	<ul style="list-style-type: none"> i. Anti-Corruption and Anti-Bribery Policy ii. Whistle Blower and Vigil Mechanism iii. Employee awareness and ethics training programmes 	Negative
9.	Community support	Opportunity	PCL's operations are closely connected with the communities surrounding its manufacturing locations. Meaningful CSR interventions and community engagement initiatives contribute to social development, strengthen stakeholder relationships, enhance the Company's social licence to operate, and reinforce its reputation as a responsible corporate citizen.	<ul style="list-style-type: none"> i. Structured CSR programs ii. Community development initiatives iii. Impact assessment and monitoring 	Positive
10.	Climate change	Both Risk & Opportunity	Climate change can impact business operations through extreme weather events, resource constraints, regulatory developments, and changing customer expectations. However, it also creates opportunities to improve resilience, adopt sustainable technologies, strengthen environmental performance, and enhance long-term value creation.	<ul style="list-style-type: none"> i. Climate risk assessment and adaptation planning ii. Renewable energy and resource efficiency initiatives iii. Monitoring climate-related regulatory developments 	Positive/Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (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)
11	Value-chain Management	Both Risk & Opportunity	The Company relies on a network of domestic and international suppliers for critical raw materials and components. Supply chain disruptions arising from geopolitical events, economic uncertainties, logistics constraints, or ESG-related non-compliance may affect production schedules. Conversely, sustainable and resilient sourcing practices strengthen customer relationships and enhance long-term business stability.	<ul style="list-style-type: none"> i. Supplier ESG assessments ii. Diversification of supplier base iii. Integration of sustainability criteria in procurement 	Positive/Negative
12	Human capital development	Opportunity	Employees are a key driver of innovation, productivity, and business success. Investing in skill enhancement, leadership development, succession planning, and employee engagement improves workforce capability, operational efficiency, and organizational resilience while supporting long-term growth.	<ul style="list-style-type: none"> i. Learning and development programmes ii. Leadership and competency-building initiatives iii. Performance management and career development frameworks 	Positive
13	Responsible information management	Both Risk & Opportunity	Increasing digitalisation and data-driven operations require robust information security, privacy protection, and responsible data management. Data breaches or cyber incidents may result in operational disruptions, financial losses, and reputational damage. Strong information governance enhances stakeholder trust, business continuity, and operational efficiency.	<ul style="list-style-type: none"> i. Information security and cyber risk management framework ii. Access controls and data protection measures iii. Employee awareness and cybersecurity training 	Positive/Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (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)
14	Waste management	Opportunity	Efficient utilisation of raw materials, reduction of process waste, and adoption of circular economy practices support both environmental sustainability and operational efficiency. Continuous improvement in waste minimization, recycling, and resource conservation presents opportunities to reduce costs, improve environmental performance, and strengthen compliance with evolving sustainability expectations.	<ul style="list-style-type: none"> i. Lean manufacturing practices ii. Recycling and reuse initiatives iii. Hazardous waste compliance systems 	Positive

Precision Camshafts Limited (PCL) has conducted a comprehensive materiality assessment to identify and prioritize the environmental, social, and governance (ESG) issues most relevant to its business and stakeholders. Key material topics include health and safety, customer satisfaction, climate change, energy management, regulatory compliance, human capital development, information security, and value chain sustainability.

The Company addresses these priorities through strong governance practices, proactive risk management, stakeholder engagement, and targeted sustainability initiatives. By integrating ESG considerations into its business strategy and decision-making processes, PCL seeks to enhance operational performance, strengthen stakeholder trust, create long-term value, and contribute to sustainable and responsible growth.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

SECTION B: MANAGEMENT AND PROCESS DISCLOSURE

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available:	https://pclindia.in/index.php/corporate-governance/								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company's operations adhere to and are certified for ISO 9001. All manufacturing units are certified for adherence to ISO 14001 & ISO 45001. PCL is an IATF 16949 certified Company. The Company's CSR policy follows the provisions of Section 135 of Companies Act, 2013								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<ol style="list-style-type: none"> Increase the share of renewable energy to 40–50% of total energy consumption Zero accident Zero tolerance on compliance violation Increased R&D efforts to help our customers to reduce carbon footprint 								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>Till the reporting year, we are consuming renewable energy by 44% of our total electricity consumption against the target of 2030.</p> <p>During the reporting year, we have also achieved zero violation of compliance consecutively for 3 years.</p>								

Governance, leadership and oversight

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

We are happy to present our Business Responsibility and Sustainability Reporting for the financial year 2025-2026. The report provides a comprehensive overview of performance across key environmental, social, and governance (ESG) parameters and demonstrates how sustainability considerations are embedded within strategy, operations, and decision-making processes. It reflects ongoing efforts to strengthen transparency, accountability, and stakeholder engagement while addressing emerging risks and opportunities. Through this disclosure, the Company reaffirms its dedication to long-term resilience, regulatory compliance, and creating meaningful impact for all stakeholders. Our approach remains aligned with the UN Global Compact (UNGC), the UN Sustainable Development Goals (UNSDGs).

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

At Precision Camshafts Limited, sustainability is an integral part of our long-term business strategy and value creation approach. We remain committed to embedding Environmental, Social, and Governance (ESG) principles across our operations, guided by the Business Responsibility and Sustainability Reporting (BRSR) framework prescribed by SEBI. During the year, we continued to strengthen our ESG governance structure through active leadership oversight, enhanced stakeholder engagement, and the implementation of robust policies and management systems that promote responsible business conduct. Significant progress was made in advancing our sustainability agenda. The commissioning of a 29 MW solar power plant at Mangalwedha, Solapur, marked a major milestone in our transition towards renewable energy. We also continued our efforts to improve energy and water efficiency, reduce greenhouse gas emissions, and maintain responsible waste and water management practices. Our occupational health and safety management system, aligned with ISO 45001:2018, along with focused employee well-being initiatives, reflects our commitment to creating a safe and inclusive workplace. Capacity-building programmes were conducted for Directors, Key Managerial Personnel, and employees to strengthen ESG awareness and accountability across the organization.

While we are encouraged by our progress, we recognize the challenges associated with climate change, evolving regulatory expectations, supply chain sustainability, and the increasing need for robust ESG data management and reporting systems. Going forward, we will focus on setting measurable sustainability targets, enhancing transparency, strengthening ESG integration across the value chain, and expanding our positive environmental and social impact. Through these efforts, we aim to create sustainable long-term value for all stakeholders while contributing meaningfully to a more resilient and responsible future.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Karan Y. Shah Whole Time Director
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Mr. Karan Y. Shah, Whole Time Director of the Company is responsible for decision making on the sustainability related issues.

10. Details of Review of NGRBCs by the Company

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

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

P1	P2	P3	P4	P5	P6	P7	P8	P9
TUV-SUD South Asia – Essential indicators with limited assurance								

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

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

SECTION C: Principles wise disclosure

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

Essential Indicator

Precision Camshafts Limited is committed to conducting its business in a responsible, ethical, and transparent manner. The Company strives to uphold high standards of corporate governance, integrity, accountability, and regulatory compliance while fostering a culture of fairness, inclusivity, and stakeholder trust. Through its business practices and governance framework, the Company aims to create sustainable value for all stakeholders and support long-term, responsible growth.

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	3	ESG Awareness, POSH, Compliance, Cyber security	100
Key Management Personnel	3		100
Employees other than BOD and KMPs	15	Child Labor, Forced labor, Harrassment & Discrimination, Business Ethics, Conflict Resolution, POSH	100
Workers			

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

	Monetary				
	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	0	0	0	0	0
Settlement	0	0	0	0	0
Compounding fee	0	0	0	0	0

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

	Non-Monetary			
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	0	0	0	0
Punishment	0	0	0	0

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA	NA
NA	NA

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

The Company is committed to conducting its business with integrity, transparency, and high ethical standards. It has established policies and procedures to prevent bribery, corruption, and other unethical practices across its operations. These policies are applicable to employees, directors, and relevant stakeholders, and provide guidance on ethical conduct, compliance, and reporting of concerns. The Company also maintains a Whistle Blower Mechanism to enable confidential reporting of any suspected misconduct. Through its governance framework, the Company promotes a culture of accountability, responsible business conduct, and regulatory compliance. The weblink of the policy is <https://pclindia.in/wp-content/uploads/2024/09/Business-Ethics-and-Integrity-Policy.pdf>

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

Segment	Current Financial Year 2025-26	Previous Financial Year 2024 - 25
Board of Directors	0	0
Key Management Personnel	0	0
Employees other than BOD and KMPs	0	0
Workers	0	0

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

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

The Company is committed to maintaining high standards of ethics, integrity, and corporate governance across its operations. Appropriate policies, codes, and governance mechanisms are in place to identify, prevent, and manage potential conflicts of interest and promote ethical decision-making. During the reporting period, no complaints relating to conflict of interest involving Directors or members of top management were reported. The Company continues to foster a culture of accountability, transparency, and responsible business conduct through effective oversight, periodic disclosures, and established grievance redressal mechanisms.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

There are no reported issues.

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

Segment	Current Financial Year 2025-26		Previous Financial Year 2024 - 25	
	Number	Remarks	Number	Remarks
Number of days of accounts payables	65.18		69.12	

The Company follows a prudent approach to working capital management by effectively managing its payables cycle. This helps optimize liquidity and provides financial flexibility to support business operations, growth initiatives, and strategic investments. At the same time, the Company remains committed to honoring agreed payment terms and maintaining strong, long-term relationships with its suppliers, thereby supporting a stable and sustainable supply chain.

9. **Openness 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	Current Financial Year 2025-26		Previous Financial Year 2024 - 25	
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0		0	
	b. Number of trading houses where purchases are made from	0		0	
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0		0	
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0		0	
	b. Number of dealers / distributors to whom sales are made	0		0	
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0		0	
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.03%		0.04%	
	b. Sales (Sales to related parties / Total Sales)	0.003%		0.13%	
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0		0	
	d. Investments (Investments in related parties / Total Investments made)	100%		100%	

The Company is committed to conducting its business with transparency, integrity, and accountability. It primarily operates through a direct business-to-business (B2B) model, supplying products directly to its customers. Related party transactions, where applicable, are undertaken in the ordinary course of business, on an arm's length basis, and in compliance with applicable laws, regulations, and internal policies. The Company has established robust governance mechanisms, internal controls, and oversight processes to ensure transparency, fairness, and responsible business conduct in all its commercial transactions.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
5	<ul style="list-style-type: none"> On job safety training Behavioral safety Electrical safety LPG handling safety Forklift operator safety 	100%

Precision Camshafts Limited recognizes that fostering a strong culture of responsibility and sustainability extends beyond its own operations and includes active engagement with its value chain partners. During FY 2025-26, the Company conducted five awareness and capacity-building programmes covering key areas such as on-the-job safety, behavioural safety, electrical safety, LPG handling safety, and forklift operator safety. These programmes were designed to enhance awareness, strengthen risk management practices, and promote a culture of safety and accountability across the value chain. Through these initiatives, the Company achieved 100% coverage of its value chain partners by value of business conducted, demonstrating its commitment to responsible business practices, operational excellence, and collaborative stakeholder engagement in line with the principles of ethical and sustainable business conduct.

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

The Company has established appropriate policies and governance mechanisms to identify, disclose, and manage potential conflicts of interest. Directors and senior management personnel are required to make periodic disclosures of their interests and comply with applicable governance requirements. Where a potential conflict arises, necessary measures are taken to ensure objective and unbiased decision-making. The Company's Code of Conduct reinforces the principles of integrity, transparency, accountability, and ethical behaviour, supporting a culture of strong corporate governance and responsible leadership. The policy on Code of Conduct is available at

https://pclindia.in/wp-content/uploads/2024/09/Code_of_Conduct_for_Board_and_Senior_Management.pdf

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

The Company is committed to integrating sustainability into its business operations and product lifecycle. It focuses on responsible resource utilization, environmental stewardship, operational efficiency, and continuous improvement to minimize its environmental impact. Through initiatives related to energy, water, emissions, and waste management, the Company strives to support sustainable growth while creating long-term value for its stakeholders and contributing to environmental well-being.

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25	Details of improvements in environmental and social impacts
R & D	0	0	NA
CAPEX	0.74	0	To reduce consumption of LPG / PNG

The Company has incurred capital expenditure during the year to reduce consumption of LPG / PNG

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

The Company recognizes the importance of responsible procurement practices and seeks to work with suppliers who adhere to applicable legal, regulatory, and ethical standards. Supplier selection and engagement processes incorporate relevant compliance requirements, and the Company maintains ongoing communication with its suppliers to promote responsible business practices. The Company continues to evaluate opportunities to strengthen sustainability considerations within its procurement and supplier management processes in line with evolving business needs and stakeholder expectations.

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

Not Applicable.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

As a manufacturer of precision-engineered steel automotive components, the Company operates primarily as an intermediary component supplier within the automotive value chain and does not have direct control over products once they are integrated into customers' end products and distributed globally. Given the widespread geographical presence of downstream business partners and end users, establishing a product take-back or reclamation mechanism for end-of-life camshafts is operationally and economically impractical. Furthermore, the Company does not operate recycling facilities, limiting the feasibility of directly reprocessing returned products. However, the Company remains committed to supporting the principles of resource efficiency. It actively encourages customers and downstream stakeholders to adopt responsible end-of-life management practices, including recycling and material recovery through authorized recyclers and established waste management channels.

4. a) Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities: Yes**b) 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.**

The Company had applied to the Central Pollution Control Board (CPCB) through their online portal under importer category, and the registration has been done with number IM-06-MAH-08-AABCP1086B-25.

Leadership Indicator**1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in following format? No**

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	Results communicated in public domain. If yes, provide the web-link
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Till the reporting year, we have not conducted LCA of our products. However, every year organization wide carbon footprint is being accounted.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same. No

Name of Product / Service	Recycled or re-used input material to total material	
	Current Financial Year 2025-26	Previous Financial Year 2024-25
-	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

Name of Product / Service	Recycled or re-used input material to total material	
	Current Financial Year 2025-26	Previous Financial Year 2024-25
Camshaft	40%	40%

The Company continues to promote resource efficiency through the use of recycled and re-used materials in its manufacturing processes. During FY 2025-26, recycled and re-used input materials constituted 40% of the total material consumed (by value) in the production of camshafts.

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

	FY 25 26 Current Financial Year			FY 24 25 Current Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category. :- Not Applicable. The organization does not have product take-back / recycling or reclamation program for the product and packing material.

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

The Company is committed to creating a safe, inclusive, and supportive workplace for its employees. It focuses on employee well-being, health and safety, skill development, equal opportunity, and responsible employment practices. Through its people-centric approach, the Company strives to foster a positive work environment, enhance employee engagement, and contribute to sustainable organizational growth.

Essential Indicator

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	668	668	100%	668	100%	0	0	0	0	0	0
Female	45	45	100%	45	100%	45	100%	0	0	0	0
Total	713	713	100%	713	100%	45	100%	0	0	0	0

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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)
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
Total	0	0	0	0	0	0	0	0	0	0	0

Precision Camshafts Limited is committed to fostering a workplace that prioritizes the health, safety, and well-being of its employees. The Company provides comprehensive health and accident insurance coverage to 100% of its permanent employees, ensuring financial protection and access to healthcare support. In addition, all eligible female employees are covered under maternity benefit provisions in accordance with applicable laws and Company policies. These initiatives reflect the Company's people-centric approach and commitment to creating a secure, supportive, and inclusive work environment. Through continuous focus on employee welfare, the Company strives to enhance employee satisfaction, engagement, and overall well-being.

(b) Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	470	470	100%	470	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	470	470	100%	470	100%	0	0	0	0	0	0
Other than Permanent Workers											
Male	829	829	100%	829	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	829	829	100%	829	100%	0	0	0	0	0	0

The well-being and safety of workers remain a key priority for Precision Camshafts Limited. The Company has ensured 100% health insurance and accident insurance coverage for all permanent and non-permanent workers, demonstrating its commitment to providing a safe and secure working environment across its operations. These welfare measures help safeguard workers against health-related and occupational risks while promoting financial security and peace of mind. By extending comprehensive insurance coverage to its workforce, the Company reinforces its commitment to responsible employment practices, employee care, and the creation of a healthy, productive, and resilient workplace culture.

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.24	0.2

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

Benefits	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	100	100	Yes	100	100	Yes
Superannuation	0	0	NA	0	0	NA
After retirement Mediclaim	0	0	0	0	0	NA

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

Yes. PCL is committed to maintaining an inclusive and barrier-free workplace. All our manufacturing plants and corporate offices are fully accessible to Persons with Disabilities (PwD), in strict compliance with the requirements of the Rights of Persons with Disabilities Act, 2016. Our facilities are equipped with accessible infrastructure, including wheelchair ramps, wide corridors, elevators, and specially designed washrooms, ensuring safe and seamless movement for all employees and workers.

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

The entity has incorporated provisions for equal opportunities within its Human Rights Policy. The policy emphasizes non-discrimination and accessibility to ensure an inclusive and supportive workplace for all employees. The policy is available at <https://pclindia.in/wp-content/uploads/2024/09/Human-Rights-Policy.pdf>

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

	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	100%	100%	NA	NA
Total	100%	100%	NA	NA

Note: No paternal leaves were availed by the employees during the period under review.

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

Gender	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	YES
Other than Permanent Employees	
Permanent Workers	
Other than Permanent Workers	

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Precision Camshafts Limited has established a structured and transparent grievance redressal mechanism to address concerns raised by employees, workers, and other non-permanent workforce members in a timely, fair, and confidential manner. The mechanism enables individuals to report workplace-related issues, including concerns relating to working conditions, health and safety, welfare measures, discrimination, harassment, misconduct, compensation, and other employment-related matters. Employees and workers can raise grievances through multiple channels, including their reporting managers, Human Resources department, designated grievance officers, and other established communication platforms like drop-box and emergency contact number. The Company encourages open dialogue and ensures that all grievances are reviewed, investigated, and resolved in accordance with defined procedures and timelines. Confidentiality is maintained throughout the process, and individuals are protected from any form of retaliation for reporting genuine concerns. Through these measures, the Company promotes a culture of trust, respect, transparency, and accountability, ensuring that all members of the workforce have access to an effective and equitable grievance resolution process.

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

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (c)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total Permanent Workers	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

Note: The Company reported the data pertaining to the last year based on the misinterpretation of the required data. The Company hereby clarifies that no employees and workers form part of any union and association.

8. Details of training given to employees and workers:

Category	Current Financial Year 2025-26					Previous Financial Year 2024-25				
	Total (A)	On Health and safety measures		On skill upgradation		Total (D)	On Health and safety measures		On skill upgradation	
		Number (B)	% (B/A)	Number (c)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Male	668	400	59.8%	290	43.41%	769	349	45	390	51
Female	45	45	100%	6	13.33%	49	15	31	10	20
Total	713	445	62.41%	296	41.51%	818	364	44	400	49
Workers										
Male	470	470	100%	159	33.82%	477	121	25	39	8
Female	0	0	0	0	0	0	0	0	0	0
Total	470	470	100%	159	33.82%	477	121	25	39	8

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

The reduction in skill upgradation training coverage during FY 2025-26 reflects the transition from organization-wide foundational training programmes conducted in the previous year to targeted, advanced, and role-specific capability development initiatives aligned with business and operational requirements.

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

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total(A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees						
Male	668	668	100	769	769	100
Female	45	45	100	49	49	100
Total	713	713	100%	818	818	100
Workers						
Male	470	470	100	477	477	100
Female	0	0	0	0	0	0
Total	470	470	100%	477	477	100

10. Health and safety management system:

Yes. The Company has implemented an Occupational Health and Safety (OH&S) Management System across its operations and manufacturing facilities. The system is designed to provide a safe and healthy workplace through effective risk management, hazard identification, preventive measures, safety training, and regulatory compliance. Health and safety practices are integrated into day-to-day operations and are supported by regular monitoring, employee awareness initiatives, and management oversight to drive continual improvement and promote employee well-being.

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

The Company follows a structured and systematic process to identify work-related hazards and assess risks associated with both routine and non-routine activities. The process begins with hazard identification through workplace inspections, safety observations, Hazard Identification and Risk Assessment (HIRA), incident investigations, and employee feedback. Identified hazards are then evaluated based on their likelihood and potential impact to determine whether they pose a significant risk. Where a risk is identified, appropriate corrective and preventive actions are developed and implemented to eliminate or mitigate the hazard. The effectiveness of these actions is continuously monitored through regular inspections, safety reviews, and audits. Risks that are determined to be insignificant are documented and closed. The entire process is supported by periodic monitoring, internal audits, and management reviews to ensure continual improvement in occupational health and safety performance. This proactive approach enables the Company to maintain a safe working environment and effectively manage workplace risks. Together, these processes ensure continuous improvement in health and safety performance while fostering a culture of vigilance, accountability, and proactive risk management throughout the organization.

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

Yes, the Company promotes a strong culture of safety and encourages proactive participation from workers in identifying and mitigating workplace risks. Employees and workers can communicate safety concerns through multiple channels, including shopfloor toolbox, drop-box, Safety Committee meetings, departmental reviews, safety inspections, and the Safety Suggestion Scheme. The Company's safety framework also empowers workers to remove themselves from situations that they reasonably believe pose an imminent risk to their health or safety and to immediately report such concerns to supervisors or the safety team for appropriate action. All reported hazards

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

are promptly reviewed, investigated, and addressed through corrective and preventive measures. By fostering open communication, workforce involvement, and management responsiveness, the Company continuously strengthens its safety culture and reinforces its commitment to providing a safe, healthy, and risk-free working environment for all employees and workers.

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

Yes, the Company provides access to non-occupational medical and healthcare services for its employees as part of its commitment to promoting overall health, well-being, and quality of life. The Company recognizes that employee wellness extends beyond workplace-related health concerns and therefore supports access to healthcare services that address general medical needs. Employees are covered under health insurance schemes and have access to medical consultations, health check-ups, and healthcare assistance as applicable under Company policies and benefit programmes. Full time doctor is appointed in the premise. In addition, the Company periodically organizes wellness initiatives, health awareness programmes, and preventive healthcare activities aimed at promoting physical and mental well-being. Through these measures, the Company strives to create a supportive work environment that prioritizes employee health, enhances well-being, and contributes to a productive and engaged workforce.

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

Safety Incident/Number	Category*	Current Financial Year 2025-26	Previous Financial Year 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.385	0.562
	Workers	0.679	0.313
Total recordable work-related injuries	Employees	1	0
	Workers	1	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequences for work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Precision Camshafts Limited is committed to providing a safe, healthy, and incident-free workplace by integrating occupational health and safety considerations into all aspects of its operations. The Company follows a proactive and preventive approach to safety management, supported by robust systems, employee participation, and continuous improvement initiatives. Safety remains a core organizational value, with a strong focus on hazard elimination, risk reduction, and employee well-being. Key measures implemented by the Company to ensure a safe and healthy workplace include:

- **Comprehensive Risk Management Framework:** The Company conducts regular Hazard Identification and Risk Assessment (HIRA) exercises across all routine and non-routine activities to identify potential hazards, assess associated risks, and implement appropriate control measures.
- **Multi-Tier Risk Assessment System:** A structured framework is in place to assess equipment safety, ergonomic risks, and general workplace hazards. Equipment assessments focus on machine guarding, preventive maintenance, and operator competency, while ergonomic assessments evaluate posture, repetitive movements, and material handling activities. Workplace assessments address environmental and operational risks to ensure comprehensive risk coverage.
- **Engineering and Administrative Controls:** The Company prioritizes hazard elimination and engineering controls, supported by standard operating procedures, safe work practices, and a stringent Work Permit System for critical activities.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

- **Employee Participation and Safety Culture:** Through the Safety Suggestion Scheme, employees are encouraged to actively contribute ideas for improving workplace safety. Valuable suggestions are recognized and rewarded, fostering ownership and engagement in safety initiatives.
- **Road and Workplace Safety Measures:** Designated pedestrian walkways, zebra crossings, traffic management systems, and safety signage are maintained throughout the premises to enhance safety awareness and minimize accident risks.
- **Occupational Health and Emergency Preparedness:** The Company operates an Occupational Health Centre equipped to provide first aid and fulltime doctor- medical assistance.
- **Safety Awareness and Protective Measures:** Regular safety training and awareness programmes are conducted, and appropriate Personal Protective Equipment (PPE) is provided to employees and workers.

Through continuous monitoring, risk evaluation, technology adoption, training, and periodic reviews, the Company strives to strengthen its safety performance and cultivate a workplace culture where health, safety, and well-being are shared responsibilities and organizational priorities.

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

	Current Financial Year 2025-26			Previous Financial Year 2024 – 25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	0	0	0	0
Health & Safety	0	0	0	0	0	0

14. Assessments for the year:

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

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

The Company follows a structured approach to identifying, investigating, and addressing workplace safety incidents and concerns. Any incidents reported are reviewed to determine root causes and implement appropriate corrective and preventive actions. Safety awareness programmes, training initiatives, workplace inspections, and periodic reviews are conducted to reinforce safe work practices and strengthen the overall safety culture. The Company also monitors health and safety performance on an ongoing basis and takes necessary actions to address identified risks and drive continual improvement in workplace safety and employee well-being.

Leadership Indicator

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

a	Employees	Yes
b	Workers	Yes

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

NA

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Current Financial Year 2025-26	Previous Financial Year 2024-25	Current Financial Year 2025-26	Previous Financial Year 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? **No**
5. Details on assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0
Working Conditions	0

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners. – **Not Applicable**

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

The Company is committed to maintaining transparent and constructive relationships with its stakeholders. Through regular engagement, effective communication, and responsible business practices, it seeks to understand stakeholder expectations and address their concerns in a fair and timely manner. The Company believes that strong stakeholder relationships contribute to sustainable growth, sound governance, and long-term value creation.

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

The Company recognizes the importance of engaging with its stakeholders and maintaining open, transparent, and constructive communication. Key stakeholder groups include employees, customers, suppliers, investors, regulators, communities, and business partners. The Company engages with these stakeholders through various formal and informal channels to understand their expectations, gather feedback, and address relevant concerns. Insights from stakeholder interactions support informed decision-making, risk management, and continuous improvement, while fostering trust, accountability, and long-term value creation.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees & Workers	No	<ul style="list-style-type: none"> Internal meetings Emails Policies Noticeboards, Training programs Websites 	Ongoing	<ul style="list-style-type: none"> Employee well-being, Employee engagement Performance, learning & development, Workplace safety, Grievance redressal Training and awareness Receiving feedback
Customers / Clients	No	<ul style="list-style-type: none"> Meetings Conferences Trainings Complaints management 	As and when required	<ul style="list-style-type: none"> Product quality, service improvement, Customer feedback, Customer satisfaction, Long-term relationships
Shareholders / Investors	No	<ul style="list-style-type: none"> Annual Report stock exchange filings investor presentations AGM Website Press release 	As and when required	<ul style="list-style-type: none"> Financial performance, Governance, Strategy, Investor expectations
Suppliers & Vendors	No	<ul style="list-style-type: none"> Meetings Emails Audits contracts 	Periodic	<ul style="list-style-type: none"> Supply chain efficiency, Quality standards, Timely delivery, Ethical sourcing To make them aware about new developments
Banks & Financial Institutions	No	<ul style="list-style-type: none"> Meetings official communications financial disclosures 	Periodic / Annually	<ul style="list-style-type: none"> Financial performance, Credit facilities, Compliance, Risk management
Regulators & Statutory Authorities	No	<ul style="list-style-type: none"> Filings Inspections official correspondence 	Ongoing / As required	<ul style="list-style-type: none"> Regulatory compliance, Approvals, Policy adherence
Communities (around operations)	Yes (where applicable)	<ul style="list-style-type: none"> CSR initiatives local engagement programs 	Periodic / Annually	<ul style="list-style-type: none"> Social impact, Community development, Environmental concerns

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

The Company maintains regular engagement with its key stakeholders through various communication and feedback channels. Inputs received from stakeholders are reviewed by the management and considered in relevant business decisions, risk management processes, and sustainability initiatives. Significant issues, concerns, or grievances are addressed through established governance and escalation mechanisms, ensuring appropriate oversight and timely resolution. This approach enables the Company to remain responsive to stakeholder expectations and support informed decision-making.

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

Yes. The Company engages with its key stakeholders through various communication and feedback channels to understand their expectations, concerns, and perspectives on matters relevant to the business. Stakeholder inputs are considered while reviewing business priorities, managing risks, and strengthening operational and sustainability-related practices. Through ongoing dialogue and engagement, the Company seeks to build strong relationships, enhance transparency, and support long-term value creation for all stakeholders.

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

During the reporting period, no material concerns or grievances were reported by vulnerable or marginalized stakeholder groups. The Company remains committed to maintaining open and inclusive engagement with all stakeholders through appropriate communication and feedback mechanisms. It seeks to address stakeholder concerns in a timely and responsible manner and considers relevant stakeholder inputs in its business and sustainability-related initiatives.

PRINCIPLE 5: Businesses should respect and promote human rights

The Company is committed to respecting and promoting human rights across its operations and business relationships. It strives to provide a workplace that is inclusive, fair, safe, and free from discrimination and harassment. Through responsible employment practices, employee welfare initiatives, and established governance mechanisms, the Company seeks to uphold the dignity, well-being, and rights of its employees and other stakeholders.

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

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	713	368	51.61%	818	818	100
Other than permanent	0	0	0	11	11	100
Total Employees	713	368	51.61%	829	829	100
Workers						
Permanent	470	274	58.29%	477	477	100
Other than permanent	829	411	49.57%	947	947	100
Total Workers	1299	685	52.73%	1424	1424	100

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

During FY 2025-26, the Company adopted a targeted approach towards human rights training by conducting advanced and role-specific programmes for relevant employee and worker categories. Accordingly, training coverage was lower compared to the previous year, which primarily focused on organization-wide awareness initiatives.

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

Category	Current Financial Year 2025-26					Previous Financial Year 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		Number (B)	% (B/A)	Number (c)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Permanent	713	113	15.84%	600	84.15%	818	57	7	761	93
Male	668	102	15.26%	566	84.73%	769	52	7	717	93
Female	45	11	24.44%	34	75.55%	49	5	10	44	90
Other than permanent	0	0	0	0	0	11	0	0	11	100
Male	0	0	0	0	0	10	0	0	10	100
Female	0	0	0	0	0	1	0	0	1	100
Workers										
Permanent	470	0	0	470	100%	477	0	0	477	100
Male	470	0	0	470	100%	477	0	0	477	100
Female	0	0	0	0	0	0	0	0	0	0
Other than permanent	829	280	33.77%	549	66.22%	947	525	55	422	45
Male	813	279	34.31%	534	65.68%	928	520	56	408	44
Female	16	1	6.25%	15	93.75%	19	5	27	14	73

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration (₹ In Lakhs)	Number	Median remuneration (₹ In Lakhs)
Board of Directors (BoD)	5	70.94	4	5.00
Key Managerial Personnel	4	174.04	0	0.0
Employees other than BoD and KMP	668	2.80	45	2.46
Workers	470	0.13	0	0

Chairman and Managing Director, Whole-time Director, and Chief Financial Officer are common in BoD and KMP.

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Gross wages paid to females as % of total wages	4.68	2.33

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

Yes. The Company has designated functions and established mechanisms to address concerns relating to employee welfare, workplace conduct, ethics, and human rights. Employees and other stakeholders can raise concerns through appropriate grievance and reporting channels. All reported matters are reviewed and addressed through a structured process, with due regard for confidentiality, fairness, and protection against retaliation. The Company remains committed to fostering a respectful, inclusive, and ethical workplace and upholding human rights across its operations. The Business Ethics and Integrity Policy is hosted on the website of the Company at <https://pclindia.in/wp-content/uploads/2024/09/Business-Ethics-and-Integrity-Policy.pdf>

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

Precision Camshafts Limited has established a comprehensive and transparent grievance redressal framework to effectively address concerns related to human rights, workplace dignity, and employee welfare. The mechanism is designed to ensure that employees, workers, contract personnel, and other members of the workforce can raise concerns in a timely, confidential, and fair manner without fear of retaliation. The Company provides multiple channels for reporting grievances, including reporting managers, the Human Resources department, designated grievance officers, drop-box facilities, emergency contact number. These mechanisms enable individuals to report concerns relating to discrimination, harassment, unfair treatment, workplace conduct, health and safety, working conditions, compensation, and other potential human rights-related issues.

All grievances received are reviewed, investigated, and resolved through a structured process in accordance with defined procedures and timelines. Confidentiality is maintained throughout the process, and appropriate corrective and preventive actions are implemented wherever necessary.

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

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

Precision Camshafts Limited is committed to upholding the highest standards of human rights, workplace dignity, and ethical employment practices. The Company firmly believes that respect for individuals, equal opportunity, and fair treatment are fundamental to building a positive and inclusive work environment. Through its Human Rights Policy, Code of Conduct, POSH framework, grievance redressal mechanisms, and employee awareness initiatives, the Company actively promotes a culture of respect, diversity, non-discrimination, and accountability across its operations. During FY 2025-26, the Company did not receive any complaints relating to sexual harassment, workplace discrimination, child labour, forced or involuntary labour, wage-related issues, or any other human rights-related matters. Further, there were no pending cases at the end of the reporting period. This reflects the effectiveness of the Company's policies, preventive measures, employee engagement practices, and robust governance systems aimed at safeguarding the rights and well-being of all employees and workers. The Company remains committed to maintaining a safe, equitable, and respectful workplace aligned with

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

applicable legal requirements and internationally recognized human rights principles, while continuously strengthening awareness and compliance across the organization.

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

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

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

The Company is dedicated to fostering a workplace that is safe, respectful, inclusive, and free from all forms of discrimination and harassment. A robust framework is in place to ensure that individuals who raise concerns are protected from retaliation, victimization, intimidation, or any adverse treatment. Complaints relating to sexual harassment are addressed through the Internal Committee (IC) constituted under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, ensuring a confidential, fair, and unbiased redressal process.

For other discrimination or harassment-related concerns, employees may approach the Human Resources function or Senior Management through established grievance channels. The Company safeguards the confidentiality of complainants and, where necessary, implements appropriate interim measures to protect their well-being during the investigation process. Regular awareness programmes and sensitization initiatives further strengthen a culture of dignity, equality, and mutual respect across the organization.

9. Do human rights requirements form part of your business agreements and contracts?

Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100
Forced/Involuntary Labour	100
Sexual Harassment	100
Discrimination at workplace	100
Wages	100
Other – NA	-

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

No significant risks or concerns were identified during the reporting period based on assessments under Question 10.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

During the reporting period, no human rights-related grievances or complaints were reported that necessitated the modification or introduction of any business process. This reflects the effectiveness of the Company's existing policies, governance mechanisms, and preventive measures aimed at promoting a respectful, fair, and inclusive workplace. Nevertheless, the Company remains committed to continuously enhancing its human rights framework through periodic review of policies, employee awareness programmes, grievance redressal mechanisms, and compliance processes. The Company proactively monitors potential human rights risks and remains prepared to strengthen or adapt its business practices, where necessary, to uphold human rights principles and ensure responsible business conduct across its operations and value chain.

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

NIL

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

Yes

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	-
Discrimination at workplace	-
Child Labour	-
Forced Labour/Involuntary Labour	-
Wages	-
Other - Please specify	-

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

During the FY 2025-26, no significant risks or concerns were found throughout the assessment, thus prompting no need for corrective actions.

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

Precision Camshaft emphasizes the importance of environmental stewardship in ensuring long-term economic prosperity & societal well-being by highlighting the interconnections of environmental issues at the local, regional, & global levels, making it critical for businesses to address pollution, biodiversity conservation, sustainable natural resource management, & climate change (mitigation, adaptation, & resilience) in a fair, comprehensive, & systematic manner. The Principle encourages businesses to assess the environmental consequences of their products & operations & to take steps to reduce & mitigate those consequences where they cannot be avoided. The Principle encourages businesses to adopt environmental practices & methods that reduce or eliminate the negative impacts on/of their operations & supply chain.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Renewable sources		
Total electricity consumption (A) (in GJ)	76,487.74	70,332.5
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	76,487.74	70,332.5
Non-renewable sources		
Total electricity consumption (D) (in GJ)	1,71,611.84	1,85,898.9
Total fuel consumption (E) (in GJ)	72,275.90	78,382.25
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	2,43,887.74	2,64,281.15
Total energy consumed (A+B+C +D+E+F)	3,20,375.48	3,34,613.65
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations in Lakhs)	5.54	5.46
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	0.0011	0.0011
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Due to the modifications occurred in assumptions and calculation methodologies FY 2024-25 data has been changed. Rectified data of FY 2024-25 has been disclosed along with the FY 2025-26 data.

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 - TUV SUD South Asia

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

Not Applicable

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

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	81,988.42	75,250.6
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	81,988.42	75,250.6

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Total volume of water consumption (in Kilolitres)	81,988.42	75,250.6
Water intensity per rupee of turnover (Total water consumption / Revenue from operations in Lakhs)	1.42	1.22
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00028	0.00025
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Due to the modifications occurred in assumptions and calculation methodologies FY 2024-25 data has been changed. Rectified data of FY 2024-25 has been disclosed along with the FY 2025-26 data.

The Company's total water consumption increased from 75,250.60 KL in FY 2024-25 to 81,988.42 KL in FY 2025-26. The increase was primarily attributable to higher operational requirements arising from the installation and utilization of additional induction hardening machines during the year. These machines require water for cooling and process-related activities, resulting in an increase in overall water consumption. Further, the Company continued its efforts towards enhancing biodiversity and improving the workplace environment through expansion of its green cover. The green cover increased by approximately 5% during the year, which led to additional water requirements for irrigation and maintenance of landscaped areas. Despite the increase in water consumption, the Company remains committed to efficient water management practices, continuous monitoring, and conservation initiatives aimed at optimizing water usage while supporting operational growth and environmental sustainability objectives.

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 - TUV SUD South Asia

4. Provide the following details related to water discharged:

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii)) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to Third parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	1,500	1,500
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	0	0
Total water discharged (in Kilolitres)	1,500	1,500

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) - YES. TUV SUD South Asia

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

Yes, the Company has implemented a Zero Liquid Discharge (ZLD) mechanism across its manufacturing operations to ensure responsible water management and compliance with environmental regulations. Process water generated from quenching and other manufacturing activities is collected and treated through a dedicated Effluent Treatment Plant (ETP) with an installed capacity of 2 KLD. The treated effluent is further processed through a Water Recovery Process (WRP), while the residual reject stream is routed to an evaporator system. The evaporation process generates high Total Dissolved Solids (TDS) sludge, which is safely disposed of through authorized recyclers approved by the State Pollution Control Board. Through this integrated treatment and recovery system, the Company ensures that no untreated wastewater is discharged outside the facility, thereby achieving Zero Liquid Discharge. The ZLD framework supports the Company's commitment to water conservation, regulatory compliance, resource efficiency, and minimizing the environmental footprint of its operations while promoting sustainable manufacturing practices.

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

Parameter	Please specify unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
NOx	MT	22.17	14.12
SOx	MT	22.29	16.00
Particulate matter (PM)	MT	46.37	47.67
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – please specify		-	-

Note: Due to the modifications occurred in assumptions and calculation methodologies FY 2024-25 data has been changed. Rectified data of FY 2024-25 has been disclosed along with the FY 2025-26 data.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) – YES. TUV SUD South Asia

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

Parameter	Unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
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)	Metric tonnes of CO ₂ equivalent	4,705.42	5,087.54

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Parameter	Unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
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)	Metric tonnes of Co ₂ equivalent	33,845.67	36,766.67
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in Lakhs)		0.66	0.69
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)		0.00142	0.000137
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Due to the modifications occurred in assumptions and calculation methodologies FY 2024-25 data has been changed. Rectified data of FY 2024-25 has been disclosed along with the FY 2025-26 data.

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 - TUV SUD South Asia

8. **Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.:** Yes. As an environmentally responsible organization, PCL has established a clear roadmap for decarbonization. We have increased solar power consumption by 8.75% from last reporting year. We remain committed to increase the renewable power consumption as a year-on-year basis. Additionally, we are also in a process to transitioning towards clean fuel consumption which we surely will greatly reduce our Scope 1 consumption. Our operational sites are designed in such a way where sunlight can be used efficiently without needing any external light source contributing to Scope 2 reduction.
9. **Provide details related to waste management by the entity, in the following format:**

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.0208	0.0208
E-waste (B)	1.7	0
Bio-medical waste (C)	0.04	0.038
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)		
Shot Blasting Dust	7.406	5.497
Oil-soaked cotton waste	0.10	0.025
Waste oil	6.20	8.4
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A+B + C + D + E + F + G + H)	15.47	13.9808

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations in Lakhs)	0.00027	0.00022
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000050	0.00000047
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	6.2	8.4
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste		
(i) Incineration	0.14	0.063
(ii) Landfilling	7.406	5.497
(iii) Other disposal operations	0	0
Total	7.546	5.56

Note: Due to the modifications occurred in assumptions and calculation methodologies FY 2024-25 data has been changed. Rectified data of FY 2024-25 has been disclosed along with the FY 2025-26 data.

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 - TUV SUD South Asia Private Limited

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

The Company follows a structured and environmentally responsible waste management framework to ensure the safe handling, storage, transportation, and disposal of waste generated from its operations. Waste is segregated at source into hazardous and non-hazardous categories, enabling effective management and compliance with applicable environmental regulations. Hazardous waste generated from manufacturing activities is collected, identified, and stored in designated hazardous waste storage areas with appropriate safety controls. Such waste is subsequently disposed of only through Pollution Control Board (PCB)-authorized recyclers, treatment facilities, or disposal agencies, ensuring environmentally sound handling and regulatory compliance.

Non-hazardous waste is separately collected and transferred to designated waste yards before being sent to authorized third-party vendors for recycling, recovery, or disposal. The Company continuously promotes waste minimization through process optimization, resource efficiency initiatives, and responsible material management practices.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

In addition, the Company is committed to reducing the use of hazardous and toxic substances in its products and manufacturing processes by adopting safer alternatives wherever technically feasible, improving process controls, and strengthening operational efficiency. Regular monitoring, employee awareness programmes, and compliance audits support the effective implementation of waste management practices. Through these initiatives, the Company strives to minimize environmental impact, enhance resource circularity, and promote sustainable manufacturing operations in line with its environmental stewardship objectives.

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

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

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

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

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

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

Leadership Indicator

- 1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**

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

(i) Name of the area

(ii) Nature of operations

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

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Total volume of water withdrawal (in kilolitres)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover (Water consumed / turnover)	0	0
Water intensity (optional) – the relevant metric may be selected by the entity	0	0
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

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

Yes. External Agency: TUV SUD South Asia Private Limited

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

Parameter	Unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
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)		-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission 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.

Yes. External Agency: TUV SUD South Asia Private Limited

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. - NA
4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
NA			

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link. :- NA
6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.
No significant adverse impact identified.
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. – Not Applicable

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

The Company is committed to conducting its business in a responsible, ethical, and transparent manner. It adheres to applicable laws and regulations and engages constructively with relevant industry bodies and stakeholders on matters related to its business and operations. Through strong governance practices, compliance, and responsible advocacy, the Company seeks to contribute to sustainable business growth and long-term value creation.

Essential Indicator

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

The Company is a member of four such association at present.

- (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.

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers / associations (State /National)
1.	Automotive Component Manufacturers Associations of India (ACMA)	New Delhi, India
2.	National Safety Council	Maharashtra, India
3.	Mahratta Chamber of Commerce Industries & Agriculture (MCCIA)	Maharashtra, India
4.	Maharashtra Industrial Development Corporation	Maharashtra, India

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable		

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

Leadership Indicator

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

Sl. 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
Not Applicable					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

The Company is committed to contributing to the social and economic development of the communities in which it operates. Through its community engagement and social development initiatives, it seeks to support inclusive growth, enhance community well-being, and create a positive and lasting impact. The Company focuses on responsible and sustainable development while addressing the evolving needs of society..

Essential Indicator

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

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

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

Sl. 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 ₹)
Not Applicable						

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

The Company has implemented a formal and accessible grievance redressal framework to address concerns raised by local communities and other stakeholders. To facilitate effective communication, dedicated contact channels, including an official email address, is prominently disclosed on the Company's website, enabling community members to conveniently submit grievances, feedback, or suggestions. All grievances received through these channels are systematically recorded, acknowledged, and forwarded to the appropriate functional department for detailed evaluation and necessary action. The Company follows a structured process to investigate and resolve concerns in a fair, transparent, and timely manner. Throughout the grievance resolution process, efforts are made to maintain open communication with the complainant, providing updates on the status and outcome of the matter as appropriate. By maintaining a responsive and accountable grievance management mechanism, the Company seeks to foster trust, strengthen stakeholder relationships, and ensure that community concerns are addressed effectively and responsibly.

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

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Directly sourced from MSMEs / small producers	45%	50%
Directly from within the India	10%	10%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

Location	Current Financial Year 2025-26	Previous Financial Year 2024-25
Rural	0%	0%
Semi-urban	0%	0%
Urban	0%	0%
Metropolitan	0%	0%

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

Leadership Indicator

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

Sl. No.	State	Aspirational District	Amount spent (In ₹)
Not Applicable			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups?

Not Applicable

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

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

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

Sl. No.	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalised groups
-	-	-	-

Not Applicable

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

The Company is committed to delivering high-quality products and maintaining strong customer relationships through responsible business practices, reliability, and continuous improvement. It strives to understand and meet customer expectations while ensuring transparency, responsiveness, and product quality. Through its customer-centric approach, the Company aims to enhance customer satisfaction and create long-term value for its stakeholders..

Essential Indicator

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

The Company has established a structured customer grievance and feedback management system to ensure that consumer concerns, complaints, and suggestions are addressed promptly and effectively. The functional head, along with designated sales personnel, is responsible for overseeing the receipt, assessment, and resolution of customer complaints, ensuring appropriate corrective actions are taken whenever required. Customer grievances and feedback are received through multiple communication channels, including direct interactions, emails, telephone communications, and other customer engagement platforms. Upon receipt, complaints are documented and reviewed in accordance with the Company's established procedures to facilitate timely investigation and resolution.

To ensure effective monitoring and accountability, the Company maintains appropriate records and registers that capture details of complaints received, their status, actions taken, and closure timelines. Regular tracking of pending and resolved complaints enables the Company to identify areas for improvement, enhance customer satisfaction, and strengthen the overall quality of its products and services.

- 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	Not applicable. The Company is B2B (Business to Business) and products are manufactured as per the requirement of Customers
Safe and responsible usage	
Recycling and/or safe disposal	

- Number of consumer complaints in respect of the following:

	Current Financial Year 2025-26			Previous Financial Year 2023-24		
	Received during	Pending resolution at end of year	Remarks	Received during	Pending resolution at end of year	Remarks
Data privacy	0	0	0	0	0	0
Advertising	0	0	0	0	0	0
Cyber-security	0	0	0	0	0	0
Delivery of essential services	0	0	0	0	0	0
Restrictive Trade Practices	0	0	0	0	0	0
Unfair Trade Practices	0	0	0	0	0	0
Other	0	0	0	0	0	0

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

Remarks	Number	Reason for recall
Voluntary recalls	0	0
Forced recalls	0	0

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (Contd.)

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

The Company has established a Board-approved Risk Management Policy to identify, assess, monitor, and mitigate risks that may impact its business operations. Cybersecurity and information security risks are considered as part of the Company's overall risk management framework. Appropriate controls and measures are implemented to safeguard information systems, digital assets, and business continuity. The Risk Management Committee periodically reviews key risks and mitigation measures to support the effectiveness of the Company's risk management practices and resilience against emerging threats. The Risk Management Policy is available on the Company's website at www.pclindia.in.

6. **Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.** Not Applicable
7. **Provide the following information relating to data breaches:**
- Number of instances of data breaches- Nil
 - Percentage of data breaches involving personally identifiable information of customers-Nil
 - Impact, if any, of the data breaches- Not Applicable

Leadership Indicator

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**
The official company website of Precision Camshaft Limited serves the purpose: <https://pclindia.in/>
2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**
Not Applicable
3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**
Not Applicable
4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**
Not Applicable



Assurance statement on third-party verification of sustainability information

Unique identification no.: **3153236880**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **Precision Camshafts Limited, D-5, D-6,7,7-1, Chincholi MIDC, Chincholi IN - 413255 Solapur, Maharashtra** to perform an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR') of **Precision Camshafts Limited**, (hereinafter "Company") for the period from 01/04/2025 to 31/03/2026.

The verification was carried out according to the steps and methods described below.

Scope of the verification

The third-party verification was conducted to obtain independent assurance about whether the Sustainability information is prepared in reference to BRSR standard/framework (hereinafter referred as "Reporting Criteria").

Reporting standard/framework

The disclosures have been prepared by **Precision Camshafts Limited**, in reference to:

BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year 2025-2026 as listed below

Limited level of assurance for the rest non-financial quantitative disclosures in BRSR (Ref: Annexure II of SEBI circular) for –

S. No.	BRSR indicator reference	Description of indicator
1.	Section A – 20-a	Employees and workers (including differently abled).
2.	Section A – 20-b	Differently abled Employees and workers.
3.	Section A – 21	Participation/Inclusion/Representation of women.
4.	Section A – 23	Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct.
5.	Principle 1 – E-1	Percentage coverage by training and awareness programmes on any of the Principles during the Financial Year.
6.	Principle 2 – E-2-a	Procedures in place for sustainable sourcing.
7.	Principle 2 – E-2-b	Percentage of inputs were sourced sustainably.
8.	Principle 3 – E-1	Details of measures for the well-being of employees and workers.
9.	Principle 3 – E-2	Details of retirement benefits, for Current Financial Year.
10.	Principle 3 – E-3	Accessibility to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.
11.	Principle 3 – E-8	Details of training given to employees and workers.
12.	Principle 3 – E-9	Details of performance and career development reviews of employees and worker.
13.	Principle 3 – E-11	Details of safety related incidents.
14.	Principle 3 – E-13	Number of Complaints on working conditions & Health safety made by employees and workers.



S. No.	BRSR indicator reference	Description of indicator
15.	Principle 3 – E-14	Assessments for the year (Health and safety practices, Working Conditions).
16.	Principle 5 –E-1	Employees and workers who have been provided training on human rights issues and policies of the entity.
17.	Principle 5 – E-6	Number of Complaints made by employees and workers
18.	Principle 5 –E- 7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
19.	Principle 6 – E-1	Details of total energy consumption and energy intensity.
20.	Principle 6 – E-3	Details of total water consumption and water intensity.
21.	Principle 6 – E-4	Details related to water discharged
22.	Principle 6 – E-5	Air emissions (other than GHG emissions) by the entity
23.	Principle 6 – E-6	Details of air emissions (other than GHG emissions) by the entity. Greenhouse gas emissions (Scope 1 and Scope 2 emissions).
24.	Principle 6 – E-7	Project related to reducing Green House Gas emission reduction
25.	Principle 6 – E-8	Waste management by the entity
26.	Principle 6 –E-9	Details of total waste generated.
27.	Principle 7 –E-1	Number of affiliations with trade and industry chambers/ associations
28.	Principle 8 – E-4	Percentage of input material (inputs to total inputs by value) sourced from suppliers:

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the BRSR reporting, and accordingly, we do not express a conclusion on this information.

It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.

Responsibility of the Company

The legal representatives of the Company are responsible for the preparation of the BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, collection and compilation of information and the making of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the legal representatives are responsible for necessary internal controls to enable the preparation of a BRSR report that is free of material - intentional or unintentional - erroneous information.

Verification methodology and procedures performed

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group which is based on ISAE 3000 assurance engagement standard and ISO 17029.

Level of Assurance

Limited Level of assurance for the rest non-financial quantitative disclosures of BRSR report (Ref: Annexure II of SEBI circular).

The verification was based on a systematic and evidence-based assurance process limited as stated above. The selection of assurance procedures is subject to the auditor's own judgment.



- Inquiries of personnel who are responsible for the stakeholder engagement und materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls
- Inquiries of company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations
- Assessment of local data collection and management procedures and control mechanisms through a sample survey at selected multiple sites as mentioned below:

Sl. No.	Company Name	Site Address
1	Precision Camshafts Limited	D-5, D-6,7,7-1, Chincholi MIDC, Chincholi IN - 413255 Solapur, Maharashtra
2	Precision Camshafts Limited	E-102/103, M.I.D.C. Akkalkot Road, IN -414006 Solapur
3	Precision Camshafts Limited	3 rd Floor , Kohinnor B Zone, Mumbai Bangaluru Highway,Baner,Pune-411045

CONCLUSION

Limited Level of Assurance- BRSR Reporting Format

On the basis of the assessment procedures carried out from 09/03/2026 to 23/06/2026, TÜV SÜD has not become aware of any facts that lead to the conclusion that the selected indicators have not been prepared, in all material aspects, in accordance with the Reporting Criteria.

Limitations

The assurance process was subject to the following limitations:

- The subject matter information covered by the engagement are described in the "scope of the engagement". Assurance of further information included in the BRSR reporting was not performed. Accordingly, TÜV SÜD do not express a conclusion on this information.
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Use of this Statement

The Company must reproduce the TÜV SÜD statement and possible attachments like Assurance report in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.

**Independence and competence of the verifier**

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd. hereby declares that there is no conflict of interest with the Company.

Place, Date : Mumbai / 29.06.2026

Signature Panel

Prosenjit Mitra
General Manager- Verification, Validation and Audit
Management System Assurance

Signature Panel

Sujit Patil
Verification Team Leader, TÜV SÜD
Management System Assurance