PRICOL LIMITED
Passion to Excel

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Coimbatore-641 018, India

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pricol.com

CIN: L34200TZ2011PLC022194

CUSTOMERS EMPLOYEES SHAREHOLDERS SUPPLIERS

PL/SEC/TGT/2026-2027/053 Monday, 13th July 2026

Listing Department **National Stock Exchange of India Limited** "Exchange Plaza', C-1, Block G Bandra-Kurla Complex, Bandra (E), Mumbai - 400051	Corporate Relationship Department **BSE Limited** 1st Floor, New Trading Ring Rotunda Building, P J Towers, Dalal Street, Fort, Mumbai 400 001
Scrip Code: PRICOLLTD	Scrip Code: 540293

Dear Sir,

Sub: Business Responsibility and Sustainability Report for FY2025-26

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, we submit herewith the **Business Responsibility and Sustainability Report ('BRSR')** for the **financial year 2025-26**, which forms part of Annual Report for FY 2026.

We request you to kindly take the same on record.

Thanking you

Yours faithfully,
For Pricol limited

T G THAMIZHANBAN
Digitally signed by T G THAMIZHANBAN
Date: 2026.07.13 18:26:02 +05'30'

T.G.Thamizhanban
Company Secretary
ICSI M.No: F7897

Encl: as above

ANNEXURE "F" TO DIRECTORS' REPORT

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR)

[Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1. Corporate Identity Number (CIN) of the Listed Entity	L34200TZ2011PLC022194
2. Name of the Listed Entity	Pricol Limited
3. Year of Incorporation	2011
4. Registered office address	109, Race Course, Coimbatore - 641 018, India.
5. Corporate office address	109, Race Course, Coimbatore - 641 018, India.
6. E-mail id	cs@pricol.com
7. Telephone	04224336000
8. Website	www.pricol.com
9. Financial year for which reporting is being done	2025 - 2026
10. Name of the Stock Exchange(s) where shares are listed	1. BSE Limited (BSE) 2. National Stock Exchange of India Limited (NSE)
11. Paid-up capital	₹ 12.19 Crores
12. Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Mr. T.G. Thamizhanban Company Secretary, Pricol Limited Tel : +0422 4336272 Email : cs@pricol.com
13. Reporting boundary	The disclosures under this report are made on Standalone basis.
14. Name of the assurance provider	IRQS (Indian Register Quality Systems)
15. Type of assurance obtained	Voluntary Assurance from an independent practitioner : Reasonable assurance for BRSR Core Indicators

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	Electrical & Electronics equipment, General Purpose and Special purpose machinery & equipment, Transport equipment	100

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

Product/Service	NIC Code	% of total Turnover contributed
Auto components - Oil Pumps - Motor Vehicles - Motor Cycles - Three Wheelers	28132, 29301, 29304 & 30913	100

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III. OPERATIONS

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

S.No.	Location	Number of plants	Number of offices	Total
1	National *	16	1	17
2	International *	1	3	4

* Including Subsidiary Entities

19. Markets served by the entity:

a. Number of locations

S.No.	Locations	Number
1	National (No. of States)	24 States & 3 Union Territories
2	International (No. of Countries)	22

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

5.13% of the total turnover of the entity.

c. A brief on types of customers

Pricol Limited has established partnerships with nearly all significant domestic and international automobile brands across various categories.

Currently, Pricol Limited offers products and solutions for two-wheelers, three-wheelers, four-wheelers, commercial vehicles, tractors, off-road vehicle segments, as well as heavy-duty industrial and construction equipment in both domestic and international markets.

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)	1,134	1,043	92%	91	8%
2.	Other than Permanent (E)	59	52	88%	7	12%
	Total employees (D + E)	**1,193**	**1,095**	**92%**	**98**	**8%**
	WORKERS					
3.	Permanent (F)	624	481	77%	143	23%
4.	Other than Permanent (G)	5,574	4,370	78%	1,204	22%
	Total workers (F + G)	**6,198**	**4,851**	**78%**	**1,347**	**22%**

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b. Differently abled Employees and workers:

S.No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	2	1	50	1	50
2.	Other than Permanent (E)	—	—	—	—	—
	Total differently abled employees (D + E)	**2**	**1**	**50**	**1**	**50**
DIFFERENTLY ABLED WORKERS						
3.	Permanent (F)	1	—	—	1	100
4.	Other than Permanent (G)	—	—	—	—	—
	Total differently abled workers (F + G)	**1**	**—**	**—**	**1**	**100**

21. Participation / Inclusion / Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	2	25%
Key Management Personnel	5	1	20%

22. Turnover rate for permanent employees and workers

	FY '2025-26 (Turnover rate in current FY)			FY '2024-25 (Turnover rate in previous FY)			FY '2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19.75	23.07	20.01	17.92	12.63	17.48	15.56	1.26	16.82
Permanent Workers	8.31	18.18	10.57	8.24	17.06	10.40	3.39	3.13	6.52

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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	Pricol Asia Pte. Limited, Singapore	Subsidiary	100	No
2	PT Pricol Surya Indonesia	Subsidiary	100	No
3	Pricol Asia Exim DMCC, Dubai *	Subsidiary	100	No
4	Pricol Precision Products Private Limited	Subsidiary	100	No
5	Pricol Autotech Limited	Subsidiary	100	No

NOTE: * Subsidiary of Pricol Asia Pte. Limited, Singapore

VI. CSR Details

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

(ii) Turnover * - ₹ 3,019.07 Crores

(iii) Net worth *- ₹ 1,126.21 Crores

NOTE: * The above mentioned turnover and net worth are as per FY 2025-26

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2026 Current Financial Year			FY 2025 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes https://pricol.com/contact-us/	—	—	—	—	—	—
Investors (other than shareholders)	NA	—	—	—	—	—	—
Shareholders	Yes as per SEBI listing regulation	2	—	Closed	1	1	Closed in Apr'25
Employees and Workers	Yes (Available on Intranet Portal)	—	—	—	—	—	—
Customers	Yes https://pricol.com/contact-us/	—	—	—	—	—	—
Value Chain Partners	Yes https://pricol.com/contact-us/	—	—	—	—	—	—

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

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	Semiconductor Supply Disruption	Risk	Single-source dependency and global semiconductor shortages affecting production continuity and customer delivery commitments	1. Monthly demand vs supply governance implemented. 2. Alternative MPN qualification initiated with Engineering teams. 3. Additional sourcing through authorized distributors. 4. Supplier recovery and backend manufacturing diversification undertaken.	Negative financial implication
2	Critical Minerals Supply Chain Disruption	Risk	China export restrictions on heavy rare earth materials impacting availability of magnet-related components	1. Development of alternate suppliers outside China. 2. Material substitution initiatives without heavy rare earth elements. 3. Inventory ramp-up to cover 8–9 months demand. 4. Dedicated sourcing team deployed for logistics acceleration.	Negative financial implication
3	Localization of Critical Components	Opportunity	Increased localization can reduce import dependency, logistics risks, and forex exposure	1. Identification and development of local suppliers. 2. In-sourcing of high-value critical components. 3. Supplier capability enhancement programs initiated.	Positive financial impact
4	Logistics & Transit Disruptions	Risk	Transit delays, port congestion, and unforeseen calamities affecting imported materials and delivery schedules	1. Multi-modal logistics planning implemented. 2. Adequate insurance coverage maintained. 3. Safety stock and alternate routing mechanisms established.	Negative financial implication
5	Talent Attrition in Technical Functions	Risk	Competition for skilled automotive engineering talent impacts operational continuity and product development	1. Employee retention and engagement initiatives strengthened. 2. Structured capability development and succession planning introduced. 3. Industry benchmarking for compensation and benefits completed.	Negative financial implication
6	Renewable Energy Adoption	Opportunity	Increased renewable energy usage supports sustainability goals and long-term cost optimization	1. Gradual increase in renewable energy consumption. 2. Energy efficiency improvement initiatives implemented. 3. Monitoring of carbon reduction targets established.	Positive financial impact

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Alignment of NGRBC Principles with United Nations Sustainable Development Goals (UN SDGs): A Strategic ESG Mapping for Pricol Limited

This table presents a strategic alignment between the National Guidelines on Responsible Business Conduct (NGRBC) Principles and the UN Sustainable Development Goals (SDGs) as disclosed in Pricol Limited's BRSR FY 2025–26. It demonstrates how each principle is embedded into corporate action through targeted ESG initiatives, ensuring that responsible business conduct actively contributes to sustainable development. This mapping serves as a valuable framework for integrated reporting and long-term sustainability strategy formulation.

Principle	Alignment with UN SDGs	Activities Performed to Align with UN SDGs
P1 - Ethics, Transparency and Accountability	8 Decent Work and Economic Growth; 16 Peace, Justice and Strong Institutions	Anti-bribery policies, governance ethics, grievance redressal, whistleblower protection.
P2 - Sustainable Goods & Services	9 Industry, Innovation and Infrastructure; 12 Responsible Consumption and Production; 13 Climate Action	EPR, sustainable sourcing, eco-design, product lifecycle planning, energy-efficient technologies.
P3 - Employee Well-being	3 Good Health and Well-being; 5 Gender Equality; 8 Decent Work and Economic Growth	Full insurance, DE&I initiatives, zero accident rates, 100% maternity return/retention, training.
P4 - Stakeholder Responsiveness	10 Reduced Inequalities; 11 Sustainable Cities and Communities	Stakeholder mapping, CSR grievance redressal, ESG-based community engagement.
P5 - Human Rights	5 Gender Equality; 8 Decent Work and Economic Growth; 10 Reduced Inequalities	Minimum wage compliance, no child/forced labor, POSH, accessibility.
P6 - Environmental Protection	6 Clean Water and Sanitation; 7 Affordable and Clean Energy; 12 Responsible Consumption and Production; 13 Climate Action	Renewable energy use, zero liquid discharge, waste recycling, emission reduction.
P7 - Responsible Policy Advocacy	16 Peace, Justice and Strong Institutions; 17 Partnerships for the Goals	Transparent engagement with industry bodies (CII, ACMA, etc.), policy influence via associations.
P8 - Inclusive Growth & Development00	1 No Poverty; 2 Zero Hunger; 4 Quality Education; 8 Decent Work and Economic Growth; 10 Reduced Inequalities; 15 Life on Land	Employment, sourcing from MSMEs, district-level supplier engagement, CSR activities that focus on Environment, Education, Health & Safety
P9 - Consumer Value & Responsibility	9 Industry, Innovation and Infrastructure; 12 Responsible Consumption and Production; 16 Peace, Justice and Strong Institutions	OEM compliance, consumer data protection, cyber security, responsible product design

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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred to as P1- P9 as given below:

Principle 1 (P1) Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable

Principle 2 (P2) Businesses should provide goods and services in a manner that is sustainable and safe

Principle 3 (P3) Businesses should respect and promote the well-being of all employees, including those in their value chains

Principle 4 (P4) Businesses should respect the interests of and be responsive towards all its stakeholders

Principle 5 (P5) Businesses should respect and promote human rights

Principle 6 (P6) Businesses should respect, protect and make efforts to restore the environment

Principle 7 (P7) Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Principle 8 (P8) Businesses should promote inclusive growth and equitable development

Principle 9 (P9) Businesses should engage with and provide value to their consumers in a responsible manner

Policy and Management

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

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

b. Has the policy been approved by the Board? (Yes/No)

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

c. Web Link of the Policies, if available

P1	P2	P3	P4	P5	P6	P7	P8	P9
https://pricol.com/wp-content/uploads/2023/01/BusinessResponsibilityPolicy.pdf								

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2. **Whether the entity has translated the policy into procedures? (Yes / No)**

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

3. **Do the enlisted policies extend to your value chain partners? (Yes/No)**

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

4. **Name of the national and international codes / certifications / labels / standards adopted by your entity and mapped to each principle.**

P1	Pricol Limited Code of Conduct
P2	IATF 16949:2016 (QMS Certification for Automotive Parts)
P3	Responsible Sourcing Policy
P4	ISO 45001:2018 (Safety Management System Certification)
P5	Human Rights
P6	ISO 14001:2015 (Environment Management System Certification)
P7	Whistleblower Policy
P8	Equal Employment Opportunity Policy
P9	ISO 27001:2022 (Information Security Management System)

5. **Specific commitments, goals and targets set by the entity with defined timelines, if any.**

P1	P2	P3	P4	P5	P6	P7	P8	P9

Pricol Limited is committed to implementing the following:

1. Implement ISO 50001 Energy Management System by FY 2026-27
2. Zero waste to landfill will be achieved by FY 2026-27
3. Achieve water positivity across all our operations
4. Obtain green building certification for a factory by FY 2026-27

6. **Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.**

P1	P2	P3	P4	P5	P6	P7	P8	P9
Not Applicable								

Governance, Leadership and oversight

7. **Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements**

At Pricol, sustainability is integral to our business strategy and long-term value creation. We are committed to embedding Environmental, Social & Governance (ESG) principles across our operations, decision-making processes and stakeholder engagements to build a resilient and future-ready organization.

During FY2025-26, we achieved a significant milestone by attaining 100% renewable electricity consumption across our operations through a combination of rooftop solar installations, group captive renewable power procurement & the purchase of International Renewable Energy Certificates (iRECs). This achievement marks a major step toward our environmental commitment of operational carbon neutrality and demonstrates our proactive approach to climate action.

ANNEXURE “F” TO DIRECTORS’ REPORT

Our ESG roadmap is guided by ambitious goals, including achieving operational carbon neutrality, zero waste-to-landfill status, 100% hazardous waste recycling and water-positive operations. We also aim to enhance diversity, equity and inclusion, strengthen employee capability development, and create a robust governance program through proactively identifying and managing risks.

While we have made notable progress, several challenges remain. These include managing the investments and technological transitions required for decarbonization, navigating evolving regulatory requirements, addressing climate and supply chain risks, and balancing responsible sourcing with supply chain continuity amid geopolitical uncertainties.

Despite these challenges, we remain steadfast in our commitment to transparency, accountability and continuous improvement. Through the collective efforts of our employees, customers, suppliers and communities, we will continue to strengthen our ESG performance and create sustainable value for all stakeholders while contributing meaningfully to a low-carbon and inclusive future.

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

The Executive Director – CRM & ESG is responsible for the operational management of the Company's Business Responsibility and Sustainability (BRS) policies and Environmental, Social and Governance (ESG) initiatives. The Board of Directors (BOD), is the highest governing authority, is responsible for providing strategic oversight and ensuring the effective implementation of these policies and initiatives.

9. **Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues?.**

The Executive Director - CRM & ESG is responsible for decision-making, implementation and oversight of the Company's sustainability and Business Responsibility initiatives. The Board of Directors provides overall strategic oversight and periodically reviews sustainability performance, key developments and progress against the Company's long-term ESG objectives.

To strengthen ESG governance, the Company has constituted an ESG Council, comprising senior leadership, to oversee the implementation of the ESG strategy across the organization. The ESG Council provides direction, reviews of progress and guides the ESG Steering Committee in achieving the Company's sustainability objectives.

The ESG Steering Committee, comprising cross-functional leaders and regional heads, is responsible for planning, executing and monitoring ESG initiatives across the organization. The Committee translates strategic priorities into measurable actions, tracks progress against ESG targets, identifies emerging risks and opportunities and integrates sustainability considerations into business operations and stakeholder engagement.

Together, the Board of Directors, the Executive Director, the ESG Council and the ESG Steering Committee provide a robust governance framework that ensures effective oversight, accountability and execution of the Company's sustainability strategy.

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	The Board reviews the Company's policies every year. During this evaluation, the policy's effective implementation is assessed, and required policy and procedure adjustments are adopted.									Annually								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Company complies with all legal responsibilities that are relevant to the principles, and in case of any non-compliances, the Board looks into and rectifies the issues.									Annually								

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

P1	P2	P3	P4	P5	P6	P7	P8	P9
No, Internal Audit, Customer Audit	**Yes,** Bureau Veritas Certification	**No,** Internal Audit, Customer Audit	**Yes,** Bureau Veritas Certification	**No,** Internal Audit, Customer Audit	**Yes,** Bureau Veritas Certification	**No,** Legal & Secretarial Team	**No,** Internal Audit, Customer Audit	**Yes,** TUV SUD Certification

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)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

ANNEXURE "F" TO DIRECTORS' REPORT

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors (BOD)	Nil	Nil	Nil
Key Managerial Personnel	Nil	Nil	Nil
Employees other than BoD and KMPs	Training program covered - 1,573	• Safety & Emergency Preparedness • ESG, Sustainability & Environment • Compliance & Legal • Quality & Process Awareness • Technical Skills & Tools • Onboarding & Induction • Health & Well-being • CSR & Leadership • Behavioral Trainings	NA
Workers	Awareness training program - 411		NA

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:**

   No fines / penalties / punishment / award / compounding fees / settlement amount were paid in any proceedings (by the entity or by directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in the financial year.

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**

   Not Applicable

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

   Yes, Pricol Limited maintains a strong stance against corruption and bribery, as evidenced by its comprehensive Anti-Corruption and Anti-Bribery Policy. This policy applies to all employees, subsidiaries, and affiliates of the Company, regardless of their position or location. Upholding the highest standards of integrity is expected from every employee in every aspect of their work. The company ensures compliance with various anti-bribery and anticorruption laws and regulations across all its facilities. Additionally, all agents, suppliers, contractors, and business partners are made aware of the Company's zero tolerance policy towards bribery and corruption at the beginning of their engagement with Pricol Limited. The Company's commitment to maintaining the highest ethical standards remains unwavering in all its operations worldwide. The policy is readily accessible to stakeholders through the company's website.

   Weblink : https://pricol.com/wp-content/uploads/2023/07/Anti-Bribery-Anti-Corruption-Policy.pdf

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

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

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

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

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

Not Applicable

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	58	64

9. **Open-ness of business**

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

₹ in Lakhs

Parameter	Metrics	FY 2025-26 Current Financial Year	2024-25 Previous Financial Year
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	46.30 %	29.10%
	b. Number of trading houses where purchases are made from	209	261
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	98.18 %	96.40 %
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	3.40 %	4.00 %
	b. Number of dealers / distributors to whom sales are made	186	174
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	32.00 %	35.00 %
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	50.32 %	44.37 %
	b. Sales (Sales to related parties / Total Sales)	1.15 %	0.15 %
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	NA	NA
	d. Investments (Investments in related parties / Total Investments made)	97.83 %	97.83 %

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Leadership Indicators

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

Sl.No.	Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
	Nil	Nil	Nil

*Responsible sourcing policy will be rolled out to supply chain in FY2026-27 and subsequent trainings will be provided.

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

Yes, Pricol has established procedures to identify, prevent, and manage conflicts of interest involving Board members, in line with the Terms of Appointment of Directors to the Board. As per the Company's Code of Conduct, Board members and Senior Management are required to avoid participating in discussions, decision-making, or voting on matters where an actual or potential conflict of interest exists. They are also prohibited from serving as directors of organizations that directly compete with Pricol, unless prior approval is obtained from the Board of Directors. These measures help ensure transparency, ethical conduct, and objective decision-making across the organization.

PRINCIPLE 2

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

Essential Indicators

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

₹ in Lakhs

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
Revenue	**2.42%**	2.69%	We have not tracked the investments made in specific technologies to improve the environmental and social impacts of products and processes to total R&D and capex investments made by the entity, respectively.
Capex	**0.45%**	0.24%	

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

Yes

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

During FY 2025-26, Pricol formulated and implemented a Responsible Sourcing Policy to strengthen sustainability practices across its supply chain. The policy has been communicated to a selected group of strategic suppliers for their acknowledgement and adherence to the defined environmental, social, and governance (ESG) expectations.

As this initiative is currently in the initial phase of deployment, the Company has not yet established a mechanism to accurately quantify the percentage of inputs sourced sustainably. Supplier assessments and on-site evaluations against the Responsible Sourcing Policy requirements are planned for the coming years. The program will be progressively expanded to cover all strategic suppliers, enabling enhanced visibility, monitoring, and measurement of sustainable sourcing performance across the value chain.

ANNEXURE "F" TO DIRECTORS' REPORT

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
d. Other waste

We, Pricol Limited, supply the product directly to the OEMs. The Company has limited scope for reclaiming it at the end of its life cycle. However, the company has system in place to

i) reduce the plastic waste, by sending most of our finished goods in reusable bins to OEMs.

ii) ensure safe disposal of Plastic packing, E- waste, Hazardous waste are disposed of through authorized vendors.

Also, the Company has taken sustainability targets to reduce the waste generation.

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

Yes. We have registered for Extended Producer Responsibility (EPR) under the importer category for Plastic waste and for E-waste generation. For Plastic waste, all operations related to collection, segregation, and disposal are carried out in accordance with the Plastic Waste Management Rules, and the waste is handed over to authorized recyclers and processing facilities approved by the Pollution Control Boards.

Similarly, for E-waste, we comply with the E-Waste (Management) Rules by ensuring proper collection, storage, and disposal of electronic waste through authorized dismantlers and recyclers. Our waste collection plans for both Plastic and E-waste are fully aligned with the EPR plans submitted to the respective Pollution Control Boards.

Leadership Indicators

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

S.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 (Yes / No)	Results communicated in public domain (Yes / No) if yes, provide the web - link

The Company integrates sustainability principles at every feasible stage of the product life cycle. Gate-to-gate Life Cycle Assessments (LCAs) have been conducted for several products to evaluate their impact on emissions, water usage, and waste generation.

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.

S.No.	Name of Product / Service	Description of the risk / concern	Action Taken
1	Oil Pump	There is no risk or concern involved in the products indicated.	1. Different materials used in the products indicated are recyclable. 2. Parts made out of different materials found to be defective at Pricol are recycled at Pricol end. 3. Products sold to our end customers are recycled as per the procedure laid out by them.
2	Water Pump		
3	Fuel Pump Module		
4	Cabin Tilt System		
5	E - Purge Valve		
6	Driver Information System (DIS)	There is no risk or concern involved in the products indicated.	1. All materials used in the indicated products are recyclable, except Electronic Sub. Assembly & Components (E-Waste). 2. E-Waste is shipped to the appropriate vendor approved by Pollution Control Board, for scrapping / recycling. 3. Finished Products sold to OEM are recycled as per the procedure laid out by them.
7	Telematics Control Unit (TCU)		
8	Sensors		

ANNEXURE "F" TO DIRECTORS' REPORT

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).

S.No.	Indicate input material	Recycled or re-used input material to total material	
		FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
1	Aluminium ADC 12	59 %	Not Available

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Since the product is directly supplied to the OEMs, the Company has limited scope for reclaiming it at the end of its life cycle					
E-waste						
Hazardous waste						
Other waste						

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

S.No	Indicate Product Category	Reclaimed products and their packaging materials as % of total products sold in respective category

Since the product is directly supplied to the OEMs, the Company has limited scope for reclaiming it at the end of its life cycle.

PRINCIPLE 3

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

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	1,043	1,043	100%	1,043	100%	—	—	1,043	100%	1,043	100%
Female	91	91	100%	91	100%	91	100%	—	—	91	100%
Total	**1,134**	**1,134**	**100%**	**1,134**	**100%**	**91**	8%	1,043	92%	**1,134**	**100%**
Other than Permanent Employees											
Male	52	52	100%	52	100%	—	—	52	100%	52	100%
Female	7	7	100%	7	100%	7	100%	—	—	7	100%
Total	**59**	**59**	**100%**	**59**	**100%**	**7**	**12%**	**52**	**88%**	**59**	**100%**

ANNEXURE "F" TO DIRECTORS' REPORT

b. Details of measures for the well being of the 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	481	481	100%	481	100%	—	—	—	—	481	100%
Female	143	143	100%	143	100%	143	100%	—	—	143	100%
Total	**624**	**624**	**100%**	**624**	**100%**	**143**	**23%**	**—**	**—**	**624**	**100%**
Other than Permanent Workers											
Male	4,370	4,370	100%	4,370	100%	—	—	—	—	4,370	100%
Female	1,204	1,204	100%	1,204	100%	361	30%	—	—	1,204	100%
Total	**5,574**	**5,574**	**100%**	**5,574**	**100%**	**361**	**6%**	**—**	**—**	**5,574**	**100%**

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.67%	0.71%

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

S.No.	Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
1	PF	100%	100%	Y	100 %	100 %	Y
2	Gratuity	100%	100%	Y	100 %	100 %	Y
3	ESI	100%	100%	Y	100 %	100 %	Y

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.

The Company is committed to fostering an inclusive and accessible workplace in line with the principles of the Rights of Persons with Disabilities Act, 2016, and its Diversity, Equity and Inclusion (DE&I) Policy. Most of the Company's offices and facilities are accessible to differently abled visitors through appropriate infrastructure and support measures.

However, access to certain areas within manufacturing facilities may be restricted due to operational safety requirements, technical constraints, or the existing design and structural limitations of specific locations. The Company is undertaking a phased accessibility assessment to identify opportunities for infrastructure enhancements and workplace modifications that can safely accommodate differently abled individuals. Based on these assessments, accessibility improvements will be implemented wherever feasible to further strengthen inclusivity across its operations.

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

Weblink: https://pricol.com/wp-content/uploads/2023/07/Diversity-Equity-and-Inclusion-Policy.pdf

ANNEXURE “F” TO DIRECTORS’ REPORT

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100	100	NA	NA
Female	100	100	NA	NA
Total	100	100	NA	NA

Yes, We have Parental Leave Policy for employees.

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

Permanent Workers	Other than Permanent Workers	Permanent Employees	Other than Permanent Employees
Yes	Yes	Yes	Yes

Employee Grievance Management

Yes. The Company has a Grievance Policy that provides employees with a formal mechanism to raise and address work-related concerns. The policy ensures that a designated Grievance Committee reviews and resolves grievances in a timely, fair, and impartial manner, in accordance with the Company's established policies and procedures. The policy covers concerns related to the actions, conduct, inaction, or decisions of supervisors, coworkers, or Management that may affect an employee. As part of the grievance resolution process, employees are encouraged to first seek an informal resolution through open communication with their immediate supervisor. If the concern remains unresolved and progresses to a grievance, employees may formally submit their grievance through the process defined in the policy to obtain an appropriate resolution.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association (s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association (s) or Union (D)	% (D / C)
- Male	1,043	—	—	1,038	—	—
- Female	91	—	—	95	—	—
Total Permanent Employees	**1,134**	**—**	**—**	**1,133**	**—**	**—**
- Male	481	410	85 %	522	451	86 %
- Female	143	125	87 %	170	161	95 %
Total Permanent Workers	**624**	**535**	**86 %**	**692**	**612**	**88 %**

ANNEXURE "F" TO DIRECTORS' REPORT

8. Details of training given to employees and workers:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	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	1,095	1,095	100%	1,095	100%	1,080	1,080	100%	1,080	100%
Female	98	98	100%	98	100%	101	101	100%	101	100%
Total	**1,193**	**1,193**	**100%**	**1,193**	**100%**	**1,181**	**1,181**	**100%**	**1,181**	**100%**
Workers										
Male	4,851	4,851	100%	4,851	100%	3,958	3,958	100%	3,958	100%
Female	1,347	1,347	100%	1,347	100%	824	824	100%	824	100%
Total	**6,198**	**6,198**	**100%**	**6,198**	**100%**	**4,782**	**4,782**	**100%**	**4,782**	**100%**

Note: Above data is captured for overall training given to employees and workers, bifurcation of Male and female will be captured in upcoming years. Pricol provided Health awareness sessions behavior-based safety, POSH awareness, First Aid training as a health and safety / Wellness measure.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1,095	1,095	100%	1,080	1,080	100 %
Female	98	98	100%	101	101	100 %
Total	**1,193**	**1,193**	**100%**	**1,181**	**1,181**	**100 %**
Workers						
Male	4,851	4,851	100%	3,958	3,958	100 %
Female	1,347	1,347	100%	824	824	100 %
Total	**6,198**	**6,198**	**100%**	**4,782**	**4,782**	**100 %**

10. Health and Safety Management System:

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

Yes, the entity has implemented an occupational health and safety management system across plants

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

The identification of work-related hazards and the assessment of risks, in both routine and non-routine activities, form a fundamental component of an effective Occupational Health and Safety (OHS) management system. This is achieved through hazard identification and risk assessments, safety inspections and audits, toolbox talks, incident and near-miss reporting, permit-to-work systems, and emergency preparedness drills.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/ No)

Yes, the company has put in place a Safety Committee Meeting and Near Miss reporting system.

ANNEXURE "F" TO DIRECTORS' REPORT

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

Yes, Wellness programs, preventive care sessions with experts, Health insurance and medical plans are organized by the entity to access to non- occupational medical and health care service

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

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

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

To ensure a safe and healthy workplace, the entity has implemented a structured framework of preventive, protective, and proactive measures. These include the implementation of an Occupational Health and Safety Management System (OHSMS), hazard identification and risk assessment, training and competency development, health surveillance and wellness programs, provision of safe work equipment and a secure working environment, emergency preparedness and response measures, and compliance with applicable legal and regulatory requirements.

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

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

14. **Assessments for the year:**

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

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

Not applicable

Leadership Indicators

1. **Does the entity extend any life insurance or any compensatory package in the event of death of**

a. **Employees (Y/N)** b. **Workers (Y/N)**

Yes, as per statutory norms we provide for both employees and workers.

ANNEXURE "F" TO DIRECTORS' REPORT

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

Our Responsible Sourcing Policy (RSP) establishes a set of essential requirements that all suppliers must meet in order to conduct business with us. In line with the RSP, value chain partners are required to comply with all applicable laws and regulations in the countries where we operate.

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q.11 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	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Employees	—	—	—	—
Workers	—	—	—	—

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? (Yes/ No): 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	All critical suppliers are evaluated for their health and safety practices as part of our supplier assessment process. We are committed to partnering only with suppliers who demonstrate ethical business conduct and align with our organizational values. All suppliers are required to acknowledge and comply with the Company's Code of Conduct as a condition of engagement. In addition, we have implemented a Responsible Sourcing Policy that incorporates key Environmental, Social, and Governance (ESG) parameters into the supplier evaluation process. This enables us to assess supplier performance beyond quality and commercial requirements, while promoting responsible, sustainable, and ethical practices across our value chain.
Working Conditions	

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.

During the reporting period, no major risks or concerns were identified in the self assessments conducted by suppliers. We expect our partners, along with their employees and contractors, to report any actual or suspected violations of the Responsible Sourcing Policy (RSP). All non conformities reported in good faith are thoroughly investigated, followed by discussions with the partner regarding the findings. Where remediation is required, we collaborate with the partner to determine the root cause and to establish a timely corrective action plan designed to effectively and promptly address the issue.

ANNEXURE “F” TO DIRECTORS’ REPORT

PRINCIPLE 4

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

Essential Indicators

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

   Key Stakeholders are identified on the basis of the material influence they have on the Company or on how they are materially influenced by the Company's corporate decisions and the consequences of those decisions.

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

S.No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1.	Employees	No	Internal web portal, employee newsletters, posters and notice boards.	On a need basis	Safety, professional growth of employees, well being, training and awareness.
2.	Investors / Shareholders	No	As Needed: Press releases and press conferences, email advisories, facility visits, in-person meetings, investor conferences, conference calls expectations.	Quarterly. Financial statements, earnings call, exchange notifications, press conferences	1. Educating the investor community about company integrated value creation model and business plan for the long term. 2. Helping investors voice their concerns regarding company policies, reporting, etc. 3. Understanding shareholder expectations.
3.	Suppliers & Service providers	No	1. Supplier & Vendor meets 2. Dialogue in the context of industry initiatives, joint events, training courses, presentations	On a need basis	Supply of material & services.

ANNEXURE "F" TO DIRECTORS' REPORT

Leadership Indicators

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

   Pricol Limited places stakeholder engagement at the core of its sustainability and business strategy. The Company maintains ongoing dialogue with key stakeholder groups, including customers, suppliers, employees, investors, communities, and business partners, to understand and address emerging economic, environmental, and social priorities.

   The Board, through the ESG Council, provides strategic oversight of stakeholder engagement and sustainability-related matters. Feedback and insights gathered through stakeholder consultations, surveys, partnerships, forums, audits, grievance mechanisms, and community engagement initiatives are reviewed by the ESG Council and regularly communicated to the Board. Periodic updates on ESG performance, key risks, opportunities, stakeholder concerns, and progress against sustainability goals are presented to the Board for guidance and decision-making.

   This structured governance mechanism ensures that stakeholder perspectives are integrated into business strategy, risk management, and sustainability initiatives. The outcomes of these engagements and the Company's ESG performance are transparently disclosed through the annual Business Responsibility and Sustainability Report (BRSR) and other stakeholder communication channels, enabling continuous improvement and long-term value creation.

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. Pricol Limited actively engages with its key stakeholders, including customers, employees, suppliers, investors, communities, and regulatory bodies, to identify and manage material environmental and social topics. Stakeholder inputs are gathered through regular interactions, surveys, audits, feedback mechanisms, community engagement programs and business reviews.

   The insights received from these engagements are evaluated and incorporated into the Company's ESG strategy, policies, targets, and operational initiatives. In addition, the Company periodically reviews and updates its policies and practices to align with evolving stakeholder expectations, regulatory requirements, and emerging ESG priorities, ensuring continuous improvement and transparency in its sustainability performance.

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

   Please refer to the following link for information about the Company's community work: https://pricol.com/csr/

ANNEXURE "F" TO DIRECTORS' REPORT

PRINCIPLE 5
Businesses should respect and promote human rights.

Essential Indicators

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

Yes, we provide training programs for employees on human rights issues and policies.

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees / workers covers (B)	% (B / A)	Total (C)	No. of employees / workers covers (D)	% (D / C)
Employees						
Permanent	1,134	1,134	100%	—	—	—
Other than Permanent	59	59	100%	—	—	—
Total Employees	**1,193**	**1,193**	**100%**	**—**	**—**	**—**
Workers						
Permanent	624	—	—	—	—	—
Other than Permanent	5,574	—	—	—	—	—
Total Workers	**6,198**	**—**	**—**	**—**	**—**	**—**

Note: No training programs on human rights issues and policies were conducted during the financial year 2024–25. Training on human rights issues and policies will be provided to workers in the coming years.

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	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	**1,134**	**—**	**—**	**1,134**	**100%**	**1,133**	**—**	**—**	**1,133**	**100 %**
Male	1,043	—	—	1,043	100%	1,038	—	—	1,038	100 %
Female	91	—	—	91	100%	95	—	—	95	100 %
Other than Permanent	**59**	**—**	**—**	**59**	**100%**	**48**	**—**	**—**	**48**	**100 %**
Male	52	—	—	52	100%	42	—	—	42	100 %
Female	7	—	—	7	100%	6	—	—	6	100 %
Workers										
Permanent	**624**	**—**	**—**	**624**	**100%**	**692**	**—**	**—**	**692**	**100 %**
Male	481	—	—	481	100%	522	—	—	522	100 %
Female	143	—	—	143	100%	170	—	—	170	100 %
Other than Permanent	**5,574**	**—**	**—**	**5,574**	**100%**	**4,090**	**—**	**—**	**4,090**	100 %
Male	4,370	—	—	4,370	100%	3,436	—	—	3,436	100 %
Female	1,204	—	—	1,204	100%	654	—	—	654	100 %

ANNEXURE "F" TO DIRECTORS' REPORT

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

FY 2025-26*	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (₹ in Lakhs)	Number	Median remuneration/ salary/wages of respective category (₹ in Lakhs)
Board of Directors (BoD)	6	16.80	2	227.36
Key Managerial Personnel (Chairman, MD, CEO, CFO, CS)	4	147.94	1	444.53
Employees other than BoD and KMP	1,043	7.20	91	5.64
Workers	4,652	1.93	1,324	1.94

* Only payroll (on-roll) employees are included in the calculation of median salary remuneration.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	22.92%	11.63%

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

Yes, Employees are encouraged to bring forth their complaints or grievances to the Human Resource department. No form of retaliation or reprisal will be tolerated against any employee or associate who raises concerns. An investigative committee will be established to investigate the reported issues. This committee will be tasked with assessing the reported problems and ensuring that they are resolved. Working closely with Senior Management, the committee will propose an appropriate course of action.

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

To ensure a harmonious work environment devoid of employee complaints, it is crucial to have a reliable and steadfast grievance redressal forum in place. This forum serves as a vital support system, guaranteeing a healthy atmosphere for all employees. The management consistently ensures the existence of a formal grievance procedure, communicates any procedural changes, promptly investigates all grievances, treats all employees who file complaints fairly, maintains confidentiality throughout the process, resolves all grievances, and upholds a strict no-retaliation policy. The mechanism operates by adhering to the following instructions:

- If an employee feels comfortable discussing the matter openly, they should approach their immediate supervisor or reporting manager, or contact the location HR department to address and resolve the concern.
- If an employee is hesitant to discuss the matter openly, they should complete an employee grievance redressal form (available with the location HR department or printed forms placed under the feedback box) and submit it anonymously in the feedback box.

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

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

ANNEXURE "F" TO DIRECTORS' REPORT

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

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

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

   During the handling of complaints within the grievance redressal mechanism, utmost care is taken to ensure that the inquiry is conducted in a peaceful manner to prevent any stressful situations. The entire process is executed with a high level of confidentiality. The Company's Grievance Policy mandates that any staff member involved in an issue must always maintain confidentiality. Any harsh or disrespectful behavior during grievance proceedings is not tolerated and will be considered misconduct under the Organization's disciplinary policies, leading to strict actions against such unethical conduct.

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

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 Labour / Involuntary Labour	100 %
Sexual Harassment	100 %
Discrimination at Workplace	100 %
Wages	100 %

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

    All the plants owned/leased by the Company were determined to have no adverse effects, thus necessitating no corrective measures on the aforementioned criteria.

Leadership Indicators

1. **Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints. :** Not applicable

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

   Pricol Limited is committed to respecting and promoting human rights across its operations and value chain. The scope of its human rights due diligence covers all employees, contract workers, apprentices, business partners, suppliers, and other relevant stakeholders associated with the Company's operations.

   The Company has established Human Rights Policy and related management systems to uphold fundamental human rights principles, including the prohibition of child labour, forced or compulsory labour, discrimination, harassment, and any form of unfair treatment. It also supports freedom of association, collective bargaining, equal opportunity, safe and healthy working conditions, fair working hours, and respectful workplace practices.

Human rights due diligence is integrated into the Company's governance and grievance management framework. Various statutory committees and grievance redressal mechanisms are responsible for identifying, assessing, investigating, and addressing concerns related to human rights across different stakeholder groups. These mechanisms enable stakeholders to report grievances, which are reviewed and addressed through appropriate corrective and preventive actions. The Company periodically reviews its policies and practices to ensure continued alignment with applicable laws, stakeholder expectations, and internationally recognized human rights principles.

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

The Company is committed to fostering an inclusive and accessible workplace in line with the principles of the Rights of Persons with Disabilities Act, 2016, and its Diversity, Equity and Inclusion (DE&I) Policy. Most of the Company's offices and facilities are accessible to differently abled visitors through appropriate infrastructure and support measures.

However, access to certain areas within manufacturing facilities may be restricted due to operational safety requirements, technical constraints, or the existing design and structural limitations of specific locations. The Company is undertaking a phased accessibility assessment to identify opportunities for infrastructure enhancements and workplace modifications that can safely accommodate differently abled individuals. Based on these assessments, accessibility improvements will be implemented wherever feasible to further strengthen inclusivity across its operations.

4. Details on assessment of value chain partners:

<table>
<tr><th></th><th>% of value chain partners (by value of business done with such partners) that were assessed</th></tr>
<tr><td>Child Labour</td><td rowspan="5">During the reporting period, the Company initiated the implementation of its Responsible Sourcing framework by engaging a select group of strategic suppliers through a self-assessment process. The self-assessment was designed to evaluate supplier alignment with the Company's environmental, social, governance, and human rights expectations.

No physical or on-site assessments were conducted during the reporting period. The Company has developed a phased implementation plan to progressively expand the scope of supplier due diligence, including site assessments and validation exercises, over the coming years. This approach will enable enhanced monitoring, verification, and continuous improvement of sustainability practices across the supply chain.</td></tr>
<tr><td>Forced Labour / Involuntary Labour</td></tr>
<tr><td>Sexual Harassment</td></tr>
<tr><td>Discrimination at Workplace</td></tr>
<tr><td>Wages</td></tr>
</table>

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above. : Not applicable

ANNEXURE "F" TO DIRECTORS' REPORT

PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Value	Unit	Value	Unit
From renewable sources				
Total electricity consumption (A)	**77,950**	GJ	**55,722**	GJ
Total fuel consumption (B)	—	GJ	—	GJ
Energy consumption through other sources (C)	—	GJ	—	GJ
Total energy consumption (A+B+C)	**77,950**	GJ	**55,722**	GJ
From non-renewable sources				
Total electricity consumption (D)	**36,433**	GJ	**41,105**	GJ
Total fuel consumption (E)	**14,176**	GJ	**15,446**	GJ
Energy consumption through other sources (F)	—	GJ	—	GJ
Total energy consumed from non-renewable sources (D+E+F)	**50,609**	GJ	**56,551**	GJ
Total energy consumed (A+B+C+D+E+F)	**1,28,559**	GJ	**1,12,273**	GJ
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	**0.00000425**	GJ/rupee	**0.00000456**	GJ/rupee
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)*	**0.0000864**	GJ/rupee	**0.0000926**	GJ/rupee
Energy intensity in terms of physical output	—	—	—	—
Energy intensity (optional) – the relevant metric may be selected by the entity	—	—	—	—

*PPP factor = 20.34 for FY 2025-26 & PPP factor = 20.32 for FY 2024-25

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, IRQS (Indian Register Quality Systems)

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

No

ANNEXURE "F" TO DIRECTORS' REPORT

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

Parameter	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
Water withdrawal by source in KL				
(i) Surface water	—	kL	—	kL
(ii) Groundwater	1,42,961.80	kL	70,632.23	kL
(iii) Third party water	39,266.60	kL	69,869.89	kL
(iv) Seawater / desalinated water	—	kL	—	kL
(v) Others by the entity	97,063.00	kL	66,296.00	kL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**2,79,291.40**	kL	**2,06,798.12**	kL
Total volume of water consumption (in kilolitres)	**2,75,264.40**	kL	**2,01,003.12**	kL
Water intensity per rupee of turnover (Water consumed / turnover)	0.00000912	kL/rupee	0.00000818	kL/rupee
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)*	0.0001855	kL/rupee	0.0001662	kL/rupee
Water intensity in terms of physical output	—	—	—	—
Water intensity (optional) – the relevant metric may be selected by the entity	—	—	—	—

* PPP factor = 20.34 for FY 2025-26 & PPP factor = 20.32 for FY 2024-25

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, IRQS (Indian Register Quality Systems)

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Value	**Unit**	**Value**	**Unit**
Water discharge by destination and level of treatment (in kilolitres)				
(i) To Surface water	—	kL	—	kL
No treatment	—	kL	—	kL
With treatment	—	kL	—	kL
- Primary treatment	—	kL	—	kL
- Secondary treatment	—	kL	—	KL
- Tertiary treatment	—	kL	—	kL
(ii) To Groundwater	—	kL	—	kL
No treatment	—	kL	—	kL
With treatment	—	kL	—	kL
- Primary treatment	—	kL	—	kL
- Secondary treatment	—	kL	—	kL
- Tertiary treatment	—	kL	—	kL

ANNEXURE "F" TO DIRECTORS' REPORT

Parameter	FY 2026 (Current Financial Year)		FY 2025 (Previous Financial Year)	
	Value	Unit	Value	Unit
(iii) To Seawater	—	kL	—	kL
No treatment	—	kL	—	kL
With treatment	—	kL	—	kL
- Primary treatment	—	kL	—	kL
- Secondary treatment	—	kL	—	kL
- Tertiary treatment	—	kL	—	kL
(iv) Sent to third-parties	4,027	kL	5,795	kL
No treatment	—	kL	—	kL
With treatment	4,027	kL	5,795	kL
- Primary treatment	2,183	kL	3,460	kL
- Secondary treatment	1,844	KL	2,335	kL
- Tertiary treatment	—	kL	—	kL
(v) Others	—	kL	—	kL
No treatment	—	kL	—	kL
With treatment	—	kL	—	kL
- Primary treatment	—	kL	—	kL
- Secondary treatment	—	kL	—	kL
- Tertiary treatment	—	kL	—	kL
Total water discharged (in kilolitres)	4,027	kL	5,795	kL

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, IRQS (Indian Register Quality Systems)

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

Yes, all wastewater undergoes complete treatment, and the treated water is repurposed within the facilities whenever feasible. The sludge produced during this process is dispatched to vendors approved by the Pollution Control Board for utilization as an alternative fuel in the cement industry. Additionally, certain plants situated in industrial estates transfer wastewater to Common Effluent Treatment Plants (CETP) in accordance with established agreements.

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

Parameter	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Value	Please specify unit	Value	Please specify unit
Air emissions (other than GHG emissions)				
(i) NOx	0.127	MT	0.05	MT
(ii) SOx	0.047	MT	0.03	MT
(iii) Particulate Matter (PM)	0.112	MT	0.06	MT
(iv) Persistent Organic Pollutants (POP)	—	MT	—	MT
(v) Volatile Organic Compounds (VOC)	—	MT	—	MT
(vi) Hazardous Air Pollutants (HAP)	—	MT	—	MT

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, the independent assessment is carried out by below listed external agency for the respective plants

Plant 1 & 3 – Excellence Laboratory.

Plant 2 & 9 – Universal Analytical Lab Pvt Ltd.

Plant 7 – Newcon Consultants and Laboratories.

Plant 5 – Mitcon Consultants and Laboratories.

Plant 10 – SMS Labs Service Private Limited.

ANNEXURE "F" TO DIRECTORS' REPORT

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

Parameter	Unit	FY 2025 - 26	FY 2024 - 25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,533	1,626
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	7,287	8,221
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent / rupee	0.0000002921	0.0000004006
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)*	MT/rupee	0.00000594	0.00000814
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	—	—	—
Total Scope 1 and Scope 2 emissions intensity (optional) – the relevant metric may be selected by the entity	—	—	—

*PPP factor = 20.34 for FY 2025-26 & PPP factor = 20.32 for FY 2024-25

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, IRQS (Indian Register Quality Systems)

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

Yes, during the reporting year, we voluntarily participated in internationally recognized ESG assessments and received a CDP score of C+ for both Climate Change and Water Security, along with the EcoVadis Committed Badge. These assessments support ongoing efforts to strengthen its environmental and sustainability management practices. several energy-saving initiatives were implemented in FY 2025–26 that contribute directly to reducing electricity consumption and GHG emissions:

1. Replacement of Fixed-Speed Chillers with Inverter Based Chillers
2. SCR-Based Temperature Control for Ovens
3. LED Lighting Upgrade
4. Installation of 3-Way Mixing Valve in Chiller Water Line
5. Optimization of Fume Exhaust System
6. Cooling Tower Efficiency Enhancement
7. Replacement of Air Handling Unit (AHU)
8. VFD Installation for Chiller Pump
9. BLDC Ceiling Fan Installation
10. Motion Sensor-Based Lighting Automation
11. HVLS Fan Optimization
12. Light Load Management
13. Arresting Compressed Air Leakages
14. Air Pressure Optimization
15. CFL to LED Street Light Conversion
16. BLDC Industrial Fan Conversion
17. Idle Motor Shut-Off Automation
18. Audio System Idle-Time Power Off
19. Zero Air Loss Auto Drain Valve
20. Vacuum Generator Relay Control

ANNEXURE "F" TO DIRECTORS' REPORT

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
	Total Waste generated (in metric tonnes)	
Plastic waste **(A)**	579.86	680.28
E-waste **(B)**	78.06	55.66
Bio-medical waste **(C)**	0.01	—
Construction and demolition waste **(D)**	—	1,080
Battery waste **(E)**	1.33	1.34
Radioactive waste **(F)**	—	—
Other Hazardous waste (G)	**176.07**	**168.00**
Used or Spent oil	22.20	22.28
Waste or residue containing oil	77.68	55.70
Spent solvent	56.21	48.12
Process waste or residue	—	—
Chemical sludge	7.32	15.40
Oil & grease skimming	—	—
Chemical container waste	10.38	20.73
Heavy metals (Zinc & Lead)	2.28	5.77
Other Non-hazardous waste generated (H)	**1,622.63**	**1,712.47**
Aluminum scrap	54.45	62.56
Metal Waste	398.81	645.02
Paper or cardboard waste	503.73	455.56
Polycarbonate Opaque Purge	90.50	43.90
Glass waste	7.66	5.76
Food waste	38.84	33.36
Municipal Waste (General Trash)	389.24	254.85
Other	13.35	44.18
Wooden Waste	126.06	167.28
Total (A+B + C + D + E + F + G+ H)	**2,457.96**	**3,697.75**

* As theBio-medical waste is very less, two-digit reporting is considered for its inclusion in the list.

ANNEXURE “F” TO DIRECTORS’ REPORT

Parameter	FY 2025 - 2026	FY 2024 - 2025
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000008141	0.0000001504
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)*	0.00000165	0.00000305
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	**FY 2025 - 2026**	**FY 2024 - 2025**
(i) Recycled	2,033.39	3,697.75
(ii) Re-used	185.75	—
(iii) Other recovery operations	232.33	—
Total	**2,451.47**	**3,697.75**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	**FY 2025 - 2026**	**FY 2024 - 2025**
(i) Incineration	5.80	—
(ii) Landfilling	0.69	—
(iii) Other disposal operations	—	—
Total	**6.49**	**—**

*PPP factor = 20.34 for FY 2025-26 & PPP factor = 20.32 for FY 2024-25

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, IRQS (Indian Register Quality Systems)

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.

Pricol Limited adopts a systematic approach to waste management based on the principles of waste reduction, segregation, recycling, recovery, and responsible disposal. Waste generated across operations is segregated at source into recyclable, non-recyclable, and hazardous waste streams. Recyclable waste is sent to authorized recyclers, while hazardous wastes such as used oil, contaminated containers, filters, batteries, and e-waste are handled and disposed of through authorized agencies in compliance with applicable regulatory requirements. The Company maintains appropriate records, manifests, and disposal certificates to ensure traceability and regulatory compliance.

To reduce the use of hazardous and toxic substances in its products and processes, the Company has established controls for monitoring material composition and regulatory compliance. Critical components and materials are assessed through the International Material Data System (IMDS), and compliance requirements relating to Restricted Hazardous Substances (RoHS), Registration, Evaluation, Authorisation and Restriction of Chemicals

ANNEXURE "F" TO DIRECTORS' REPORT

(REACH), Persistent Organic Pollutants (POP), Per- and Polyfluoroalkyl Substances (PFAS), Conflict Minerals Reporting Template (CMRT), and 3T1G (Tin, Tungsten, Tantalum, and Gold) are tracked for selected parts and suppliers.

These measures support the identification and reduction of restricted, hazardous, and conflict-related substances within the Company's products and supply chain. The Company is currently developing a phased implementation plan to expand material compliance monitoring and due diligence mechanisms across all applicable products and suppliers in the coming years, thereby strengthening responsible sourcing, chemical management, and product stewardship practices throughout the value chain.

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:**

S.No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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

There is no requirement for environmental impact assessment.

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 :**

The Company is in compliance with all applicable environmental laws.

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

Leadership Indicators

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

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

I. Name of the area : Extremely High - Coimbatore, Gurugram & Pune, Medium - Rudrapur & Sricity

II. Nature of operations : Manufacturing

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

Parameter	FY2025-26	FY2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	—	—
(ii) Groundwater	1,42,961.80	70,632.23
(iii) Third party water	39,266.60	69,869.89
(iv) Seawater / desalinated water	—	—
(v) Others	97,063	66,296

Parameter	FY2025-26	FY2024-25
Total volume of water withdrawal (in kilolitres)	**2,79,291.40**	**2,06,798.12**
Total volume of water consumption (in kilolitres)	**2,75,264.40**	**2,01,003.12**
Water intensity per rupee of turnover (Water consumed / turnover)	**0.00000912**	**0.00000818**
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	—	—
No treatment	—	—
With treatment – please specify level of treatment	—	—
(ii) Into Groundwater	—	—
No treatment	—	—
With treatment – please specify level of treatment	—	—
(iii) Into Seawater	—	—
No treatment	—	—
With treatment – please specify level of treatment	—	—
(iv) Sent to third-parties	4,027	5,795
No treatment	—	—
With treatment – please specify level of treatment	4,027	5,795
(v) Others	—	—
No treatment	—	—
With treatment – please specify level of treatment	—	—
Total water discharged (in kilolitres)	**4,027**	**5,795**

2. **Please provide details of total Scope 3 emissions & its intensity:**

Parameter	Units	FY 2025 - 26	FY 2024 - 25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	Scope-3 emissions are not considered in Pricol Limited emission calculations presently. We are in the process of including the same in the upcoming years.	
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, IRQS (Indian Register Quality Systems)

ANNEXURE "F" TO DIRECTORS' REPORT

3. **With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

   Not applicable

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:**

S.No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Environmental KPIs tracking	• Monthly review of key environmental indicators against annual targets to track performance and progress. • Approval of new projects that support resource conservation initiatives.	Improvement in efficient use of resources through structured Optimisation initiatives
2	Digitalization projects	• Identification of major manual processes that involve significant paper usage and manpower. • Replacement of such processes with digital systems and automated solutions to improve efficiency and reduce resource consumption.	Reduction of manual processes to enhance operational efficiency and improve overall productivity.

5. **Does the entity have a business continuity and disaster management plan?**

   Pricol Limited has established an Emergency Preparedness and Response system to identify potential environmental emergencies, accidents, and incidents, and to prevent, control, and mitigate associated environmental and Occupational Health & Safety (OHS) risks. The system is supported by an Environmental Emergency Plan to ensure timely and effective response during such situations. We also maintain an Emergency Communication Matrix that defines the communication flow and hierarchy of responsibilities to ensure clear coordination and swift action during emergencies.

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.**

   Not applicable

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

   We commenced this assessment during the reporting period. It is scheduled to be implemented for our strategic suppliers in the next financial year.

8. **How many green credits have been generated or procured by the listed entity:** Nil

ANNEXURE “F” TO DIRECTORS’ REPORT

PRINCIPLE 7

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

Essential Indicators

1. **a. Number of affiliations with trade and industry chambers/ associations.**

   Pricol Limited affiliates with 10 trade and industry chambers/associations.

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

S.No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industries (CII)	National
2	Automotive Components Manufacturers' Association (ACMA)	National
3	Society of Indian Automobile Manufacturers (SIAM)	National
4	Engineering Export Promotion Council of India (EEPC)	National
5	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
6	Quality Circle Forum of India (QCFI)	National
7	Indian Rubber Manufacturers Research Association (IRMRA)	National
8	The Global Association for Electronics Manufacturing (IPC)	National
9	Coimbatore Management Association	State
10	Employers Federation of Southern India - EFSI	National

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

   There were no incidents of anti-competitive behavior involving the Company during the reporting period (2025-26).

Leadership Indicators

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

S.No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
The Company presents several recommendations regarding the industry as a whole and its specific operations, either directly or through trade bodies and other associations					

ANNEXURE "F" TO DIRECTORS' REPORT

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
There is no requirement for the company to do Social Impact Assessment					

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

S.No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In Lacs INR)
Not Applicable						

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

   Pricol Limited's CSR Team diligently oversees CSR Projects and maintains regular communication with the communities in the operational areas. Any grievances that arise are promptly addressed and resolved by the CSR Team.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs / small producers	39.0 %	37.8 %
Sourced directly from within the district and neighbouring districts	53.5 %	50.6 %

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

Location	FY 2025 - 26	FY 2024 - 25
Rural	74.38%	81.32%
Semi-urban	21.08%	14.53%
Urban	3.86%	3.53%
Metropolitan	0.68%	0.63%

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

Leadership Indicators

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

S.No.	Details of negative social impact identified	Corrective action taken
1	NIL	NIL

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

S.No.	State	Aspirational District	Amount spent (In INR)
1	NIL	NIL	NIL

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

   b. **From which marginalized /vulnerable groups do you procure?** : Not Applicable

   c. **What percentage of total procurement (by value) does it constitute?** : Not Applicable

ANNEXURE "F" TO DIRECTORS' REPORT

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:

S.No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basisof calculating benefit share
1	NIL	No	No	NIL

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
NIL	NIL	NIL

6. Details of beneficiaries of CSR Projects:

S.No	CSR Project	No.of Beneficiaries
	Environment Projects	
1	Recharging Water sources in Check Dam (Coimbatore, Tamil Nadu)	5,000 families
2	Development of Green Community Space (Coimbatore, Tamil Nadu)	300
3	Building of Full Service Avian Healthcare Facility – Ongoing Project (Manesar, Haryana)	Not Applicable
	Education Projects	
4	Support and Empowerment of the lives of Underprivileged and Orphaned children (Chennai, Tamil Nadu)	33
5	Renovation of Government school with Sanitation and Facility upgrades (Lalpur, Uttarakhand)	720
6	Empowering Young Minds through Educational Aid distribution (Pune, Maharashtra)	550
7	Building Toilets, Boundary wall and Distributing Lab Equipment in Government school (Chakan, Maharashtra)	503
	Health Projects	
8	Advancing Breast Cancer prevention with Mammography Screening (Tamil Nadu)	1041
9	Upgradation of Diagnostic Services at Public Health Center (Coimbatore, Tamil Nadu)	3,500-4,000 patients per month
	Safety Project	
10	Promoting Road Safety through Driver vision and Health camps (Tamil Nadu, Maharashtra, Haryana & Uttarakhand	6,977
11	Enhancing Safety Measures at Valavadi school through CCTV installation and Compound wall Construction (Tirupur, Tamil Nadu)	400
12	Equipping Traffic Police with Essential Road Safety Aids & gears (Tamil Nadu, Maharashtra & Uttarakhand)	1,746
	Women Empowerment	
13	Restoring Dignity and Confidence among Cancer Survivors (Lalpur, Uttarakhand)	105
14	Skill Development Initiative for Women Empowerment (Pune, Maharashtra)	600

Details of % of beneficiaries from vulnerable and marginalized groups will be published in the upcoming years.

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PRINCIPLE 9

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

Essential Indicators

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

   Customer feedback and satisfaction play crucial roles at Pricol Limited. The company interacts with customers through multiple channels to grasp their needs. Feedback is collected through email, phone calls, quality forms, and quarterly satisfaction surveys. Top management regularly analyzes satisfaction trends to identify areas for enhancement.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Pricol products adhere to the specifications and regulatory demands of our customers, encompassing labeling and identification to ensure secure and responsible utilization, as well as end-of-life recycling and safe disposal. As the products are directly supplied to the OEMs, the company's ability to provide information regarding environmental and social parameters, safe usage, recycling, and safe disposal is limited.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	—	—	No Incident	—	—	No Incident
Advertising	—	—	No Incident	—	—	No Incident
Cyber - security	—	—	No Incident	—	—	No Incident
Delivery of essential services	—	—	No Incident	—	—	No Incident
Restrictive Trade Practices	—	—	No Incident	—	—	No Incident
Unfair Trade Practices	—	—	No Incident	—	—	No Incident
Other	—	—	No Incident	—	—	No Incident

Note: Pricol Limited is a tier 1 supplier to automotive OEMs. As a B2B business we do not have any direct interaction with the end consumer and do not receive any such complaints.

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

Type of Recall	Number	Reasons for recall
Voluntary recalls	NA	NA
Forced recalls	NA	NA

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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.**

   IT Policies are available in the following link: https://pricol.com/privacy-policy/

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

   Not Applicable

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

a.	Number of instances of data breaches	–	NIL
b.	Percentage of data breaches involving personally identifiable information of customers	–	—
c.	Impact, if any, of the data breaches	–	NIL

Leadership Indicators

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

   Pricol Limited's website has information about all of the products it offers. The web-link for the site is www.pricol.com

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

   As the company's products are supplied directly to OEMs for assembly and distribution to end customers, Pricol does not have the opportunity to educate or inform end users about the safe and responsible use of its products.

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

   Pricol has a restricted ability to communicate the potential risks of service disruption or discontinuation to end users, as the company's products are supplied directly to OEMs for assembly and distribution to customers.

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

   Yes, the products are fabricated, devised, and examined in accordance with the OEM customer-specific prerequisites, encompassing the obligatory standard examination essential for the merchandise.

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ANNEXURE "F" TO DIRECTORS' REPORT

INDEPENDENT ASSURANCE STATEMENT

Introduction and Objective of Work

INDIAN REGISTER QUALITY SYSTEMS (IRQS) has been engaged by PRICOL LIMITED (hereinafter referred to as "the Company" or "Pricol") to conduct an independent Reasonable Assurance engagement of the sustainability parameters disclosed in its Business Responsibility and Sustainability Reporting (BRSR Core) forming part of the Company's Annual Report for the reporting period 01.04.2025 to 31.03.2026.

This assurance statement applies to the information included within the defined scope of work as described in this report.

The objective of this engagement is to provide reasonable assurance on whether the selected BRSR Core disclosures are free from material misstatement and are prepared, in all material respects, in accordance with the applicable requirements of the SEBI BRSR Core Framework, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and ISAE 3000 (Revised).

The selection of reporting criteria, reporting period, reporting boundary, data monitoring, measurement systems, consolidation and presentation of information for the BRSR Core disclosures are the sole responsibility of the management of PRICOL LIMITED.

Indian Register Quality Systems (IRQS) was not involved in the preparation, compilation, or presentation of the underlying data or disclosures of the Company. Our responsibility is limited to conducting independent assurance procedures and expressing an assurance conclusion on the BRSR Core disclosures based on the evidence obtained.

Intended User

This assurance statement is issued solely for PRICOL LIMITED ("the Company") and its stake holders, in accordance with the governing contractual terms and conditions of the assurance engagement between the Company and Indian Register Quality Systems (IRQS).

To the extent permitted by applicable law, we do not accept or assume any responsibility or liability to any party other than PRICOL LIMITED for the work performed, or for the conclusions expressed in this assurance statement and related report.

Scope of Work

- Assessment of whether the BRSR Core disclosures and associated sustainability data for the reporting period 01.04.2025 to 31.03.2026 are fairly presented and free from material misstatement or misrepresentation, based on the evidence obtained during the assurance engagement.

  Evaluation of the appropriateness, completeness and robustness of the underlying reporting systems, processes and internal controls used by the Company for the collection, consolidation, validation and reporting of BRSR Core sustainability information.

- Review of selected BRSR Core indicators covering environmental, social and governance parameters, including greenhouse gas emissions, energy consumption, water management, waste management, occupational health and safety, employee-related disclosures and governance practices, on a sample basis.

- Assessment of data accuracy, consistency, traceability and reliability of sustainability information disclosed by the Company through supporting records, systems and management representations.

- Verification of selected information through document review, data testing and onsite/remote assessment activities as defined within the agreed assurance boundary.

Reporting Criteria

The reporting framework is based on the Business Responsibility and Sustainability Reporting (BRSR) Core, including Annexure I – Format of BRSR Core disclosures and the applicable requirements of updated BRSR Annexure II, as prescribed under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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The assurance engagement includes verification of data and information related to selected material BRSR Core topics reported by PRICOL LIMITED for the reporting period 01.04.2025 to 31.03.2026, including:

- Greenhouse Gas (GHG) Footprint
- Water Footprint
- Energy Footprint
- Embracing Circularity – Waste Management and Resource Efficiency
- Enhancing Employee Wellbeing and Occupational Health & Safety
- Enabling Gender Diversity in Business
- Enabling Inclusive Development
- Fairness in Engaging with Customers and Suppliers
- Transparency and Openness of Business Practices (Governance Disclosures).

Sr. No.	Attribute	Parameter
1	Green-house gas (GHG) footprint	**Total Scope 1 emissions in tCO_2e**
	Greenhouse gas emissions have been quantified in accordance with the **GHG Protocol Corporate Accounting and Reporting Standard, following the operational control approach.** Emission factors have been applied based on **DEFRA 2025 (Gross CV basis) for fuel combustion sources and IPCC AR5 Global Warming Potentials (GWP) for refrigerants.**	**Total Scope 2 emissions in tCO_2e**
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover. (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)
		Total Scope 1 and Scope 2 emission intensity in terms of physical output Total Scope 1 Emissions + Total Scope 2 Emissions/Total physical output
2	Water footprint	**Total water consumption**
		Water consumption intensity (Water consumed / turnover)
		Water Discharge by destination and levels of Treatment
		Water withdrawal by source (in kilolitres)
		(i) Surface water
		(ii) Groundwater
		(iii) Third party water
		Total volume of water withdrawal (in kilolitres) (i + ii + iii).
		Total volume of water consumption (in kilolitres).
		Water intensity per rupee of turnover (Water consumed / Revenue from Turnover).
		Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Water consumption / Revenue from Turnover adjusted for PPP).
		Water intensity in terms of physical output.

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Sr. No.	Attribute	Parameter
3	Energy footprint	**Total energy consumed**
		% of energy consumed from renewable sources
		Energy intensity- (Total energy consumed/ Revenue from operations)
		Energy intensity per rupee of turnover (Total energy consumed / Revenue from Turnover).
		Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from Turnover for PPP).
		Energy intensity in terms of physical output
4	Embracing Circularity – Waste Management and Resource Efficiency	**Plastic waste (A)**
		E-waste (B)
		Bio-medical waste (C)
		Construction and demolition waste (D)
		Battery waste (E)
		Radioactive waste (F)
		Other Hazardous waste. Please specify, if any. (G)
		Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)
		Total waste generated (A+B + C + D + E + F + G + H)
		Waste intensity (Total waste generated / Revenue from operations)
		Waste intensity per rupee of turnover (Total waste generated).
		Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated)
		Waste intensity in terms of physical output. (Total waste generated / Revenue from operations)
		Each category of waste generated, total waste recovered through **Recycling, Re-using or other Recovery operations.**
		For each category of waste generated, total waste disposed by **nature of disposal method.**

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5	Enhancing Employee Wellbeing and Occupational Health & Safety	Spending on measures towards well- being of employees and workers – **cost incurred as a % of total revenue of the company.**
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites).
		Lost Time Injury Frequency Rate (LTIFR per million person-hours worked).
		Facilities for differently-abled employees and workers.
6	Enabling Gender Diversity in Business	Gross wages paid to females as % total of wages paid.
		Complaints on POSH.
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – **Directly sourced from MSMEs/ small producers and from within India.**
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost.
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events.
		Number of days of accounts payable.
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers and related parties Loans and advances & investments with related parties.

Assurance Standards Used

Indian Register Quality Systems (IRQS) conducted a Reasonable Assurance Engagement on the BRSR Core disclosures of PRICOL Limited for the financial year 2025–26. The assurance engagement was carried out in accordance with the requirements of the SEBI BRSR Core framework, including Annexure I – BRSR Core and Annexure II and was performed using IRQS assurance methodologies and procedures designed to obtain reasonable assurance on the reported disclosures.

The engagement included evaluation of data management systems, review of supporting evidence, verification of calculations, assessment of reporting processes and testing of selected disclosures to determine whether the BRSR Core information has been prepared, in all material respects, in accordance with the applicable reporting criteria.

Scope, Boundary and Limitations of Assurance

The scope of this Reasonable Assurance engagement covers the Business Responsibility and Sustainability Reporting (BRSR) Core disclosures of PRICOL LIMITED ("PLL") for the reporting period from 01 April 2025 to 31 March 2026, in accordance with the SEBI BRSR Core Framework.

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Reporting Boundary

The assurance engagement covered the following corporate office and operational locations:

Corporate Office

- 109, Race Course, Coimbatore – 641 018, Tamil Nadu, India

Operational Locations

Plant	Address
Corporate Technology Centre (CTC)	No.132, Mettupalayam Main Road, Perianaickenpalayam, Coimbatore-641020
Plant-1	No.132, Mettupalayam Main Road, Perianaickenpalayam, Coimbatore-641020
Plant-2	PLOT NO 34 & 35, Sector 4, IMT Manesar, Gurugram-122050
Plant-3	4/558, Chinnamaddam Palayam, Bilichi Village, Press Colony (P.O) Coimbatore-641019
Plant-5	Indo Global Phulgaon Industries LLP GAT No: 180,187Global Wagaskar Estate LLP, Phulgoan Haveli,Pune-412216
Plant-7	Sec-11, Plot No-45, IIE Sidcul, Pantnagar, Rudrapur,Udhamsingh Nagar-263153
Plant-9	PLOT NO 120, Sector 8, IMT Manesar, Gurugram-122050
Plant-10	650, Benjamin Road, Sri City, Chittoor , Andhra Pradesh-517646
Plant-14	PO2, Door No.11/32A, Sf.No.455/1B, Poochiyur, Narasimmanaikenpalayam, Coimbatore-641031

The reported qualitative and quantitative information was assessed through review of supporting documentation, management records, source data, calculations and evidence maintained by the Company, including records available through the SAP Sustainability Hub platform. Selected non-financial data and disclosures were verified through sampling techniques, interviews with responsible personnel, review of management systems and examination of supporting evidence.

Indian Register Quality Systems (IRQS) evaluated the methodologies, assumptions, calculation approaches, conversion factors and reporting processes used by PLL for monitoring, quantifying, consolidating and reporting BRSR Core performance indicators and found them to be consistent with the applicable BRSR Core reporting requirements.

The assurance engagement was conducted in accordance with the applicable requirements of the SEBI BRSR Core Framework and International Standard on Assurance Engagements (ISAE) 3000 (Revised). The assurance process also included an Independent Technical Review to ensure the appropriateness of the assurance approach, conclusions and compliance with applicable assurance requirements.

Limitations of Assurance

The assurance engagement was limited to the scope defined in this assurance statement and excludes the following:

- Data and information related to the Company's financial statements and financial performance disclosures.
- Activities, events, transactions and practices occurring outside the reporting period of 01 April 2025 to 31 March 2026.
- Forward-looking statements, future commitments, projections, targets, aspirations, strategic plans, expressions of opinion, belief, or intent made by the Company.

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- Activities, operations, facilities, subsidiaries, joint ventures, suppliers, contractors, or business partners that fall outside the defined reporting boundary and assurance scope.
- Assessment of compliance with applicable legal, statutory, regulatory, or contractual obligations, except where specifically covered under the BRSR Core disclosure requirements.
- Statements relating to corporate reputation, brand value, market position, or other subjective assessments.

  The assurance opinion is based on the information, data, records and supporting evidence made available to Indian Register Quality Systems (IRQS) during the course of the assurance engagement. Non-financial data is subject to inherent limitations associated with estimation techniques, measurement methodologies and reporting practices.

Methodology Adopted for Assurance

Indian Register Quality Systems (IRQS) conducted the BRSR Core Reasonable Assurance engagement in accordance with the applicable requirements of the SEBI BRSR Core Framework and International Standard on Assurance Engagements (ISAE) 3000 (Revised). The assurance process involved obtaining sufficient and appropriate evidence to evaluate the accuracy, completeness, reliability and consistency of the sustainability information and disclosures reported by PRICOL LIMITED for the reporting period from 01 April 2025 to 31 March 2026.

The assurance procedures included, but were not limited to, the following:

- Review of the scope of assurance, reporting boundaries, applicable BRSR Core disclosure requirements and reporting criteria adopted by the organization.
- Understanding the organizational structure, operational activities, sustainability governance framework, ESG management systems and reporting processes established by PRICOL LIMITED.
- Review of relevant policies, procedures, management systems, internal guidelines and documented information related to environmental; social and governance aspects covered under the BRSR Core framework.
- Assessment of systems and processes established for data collection, compilation, validation, aggregation, monitoring and reporting of sustainability information.
- Evaluation of internal controls and data management mechanisms implemented to ensure the accuracy, completeness, consistency, traceability and reliability of reported disclosures.
- Review of the methodologies, assumptions, emission factors, conversion factors, calculation approaches and estimation techniques applied for quantification of sustainability performance indicators.
- Verification of quantitative and qualitative disclosures through examination of supporting documents, source records, statutory submissions, calculations, management representations and other relevant evidence on a sample basis.
- Assessment of month-wise sustainability data and trend analysis for selected indicators to evaluate consistency and reliability of reported information.
- Discussions and interviews with relevant personnel responsible for sustainability data management, operational controls and BRSR reporting processes.
- Verification of sustainability data and supporting evidence maintained through the SAP Sustainability Hub platform.
- Review of stakeholder engagement processes, materiality considerations and sustainability governance mechanisms relevant to the BRSR Core reporting requirements.
- Performance of sample-based audit trail verification to assess traceability of reported information from source records to final disclosures included in the BRSR Report.

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- Evaluation of the overall presentation, transparency, completeness and alignment of disclosures with the requirements of the SEBI BRSR Core Framework.
- Physical onsite verification was conducted at:
  - Corporate Technology Centre (CTC)- No.132, Mettupalayam Main Road, Perianaickenpalayam, Coimbatore-641020
  - Plant-1- No.132, Mettupalayam Main Road, Perianaickenpalayam, Coimbatore-641020
  - Plant-3-4/558, Chinnamatham Palayam, Bilichi Village, Press Colony (P.O), Coimbatore-641019
  - Plant- 14 - PO2, Door No.11/32A, Sf. No. 455 /1B, Poochiyur, Narasimmanaikenpalayam, Coimbatore-641031
  - Remote and online verification activities were conducted for the remaining locations included within the assurance boundary.
  - Review of corrective actions taken by the organization against observations identified during the assurance process and verification of the effectiveness of implemented actions.

The assurance procedures were designed to obtain sufficient and appropriate evidence to support a Reasonable Assurance Opinion on the selected BRSR Core disclosures and sustainability information reported by PRICOL LIMITED within the defined assurance scope.

Conclusions

Based on the methodology adopted and the assurance procedures performed as described above, it is our opinion that the BRSR Core disclosures of PRICOL LIMITED for FY 2025–26, covering the reporting and disclosure of applicable Environmental, Social and Governance (ESG) parameters within the defined reporting boundary and reporting period, are fairly presented, in all material respects, in accordance with the applicable requirements of the SEBI BRSR Core Framework.

During the course of the assurance engagement, observations identified were communicated to the management of PRICOL LIMITED. All findings requiring corrections were addressed by the Company and the revised disclosures and supporting evidence were reviewed and verified by IRQS prior to the issuance of this Assurance Statement.

Accordingly, based on the evidence obtained and assurance procedures performed, we conclude that the BRSR Core disclosures of PRICOL LIMITED are prepared, in all material respects, in accordance with the applicable BRSR Core reporting criteria and meet the requirements for a Reasonable Assurance Engagement conducted in accordance with ISAE 3000 (Revised).

Accordingly, we issue a Reasonable Assurance Opinion on the Company's BRSR Core disclosures for FY 2025–26. For more information, refer: IRQS Audit Report BRSR Core Assurance_35.

Responsibilities

PRICOL LIMITED is responsible for the preparation and presentation of its BRSR Core disclosures, including the identification of material topics, establishment of reporting boundaries, selection of reporting criteria, maintenance of appropriate records and the design and implementation of systems and processes for collecting, monitoring, measuring, consolidating and reporting sustainability information.

The management of PRICOL LIMITED is solely responsible for the accuracy, completeness and presentation of the information and data included in the BRSR Core disclosures for the reporting period from 01 April 2025 to 31 March 2026.

Indian Register Quality Systems (IRQS) was not involved in the preparation of the BRSR Core disclosures or the underlying source data. Our responsibility was to perform an independent Reasonable Assurance engagement on

ANNEXURE "F" TO DIRECTORS' REPORT

the selected BRSR Core disclosures within the defined scope and to express an assurance opinion based on the procedures performed and evidence obtained.

The assurance engagement was conducted on the basis that the information and explanations provided by PRICOL LIMITED were complete and accurate in all material respects. IRQS does not accept responsibility for any decisions made by stakeholders or any other third parties based on this Assurance Statement.

Users of this Assurance Statement should read it in conjunction with the Scope of Assurance, Reporting Criteria, Methodology Adopted for Assurance and Limitations and Exclusions described herein and recognize the inherent limitations associated with sustainability data, estimation techniques and reporting practices.

Uncertainty

The reliability of assurance is subject to uncertainty(ies) that is inherent in the assurance process. Uncertainties stem from limitations in quantification models used, assumptions, or data conversion factors used or may be present in the estimation of data used to arrive at results. Our conclusions with respect of this assurance are naturally subject to any inherent uncertainty(ies) involved in the assurance process.

Statement of independence, impartiality and competence

Indian Register Quality Systems (IRQS) is an independent assurance and certification body with extensive experience in providing assurance, verification, certification and sustainability-related assessment services across various industry sectors.

IRQS has established policies and procedures to maintain the highest standards of professional integrity, independence, impartiality and ethical conduct in all assurance engagements. These requirements are embedded within our management systems and are applied throughout the assurance process to prevent any actual or perceived conflicts of interest.

The assurance engagement team involved in this assignment was independent of PRICOL LIMITED, its management and personnel responsible for the preparation of the BRSR Core disclosures. No member of the assurance team has any business relationship with the Company beyond that required for the execution of this assurance engagement. The engagement was conducted objectively and independently and no conflict of interest was identified during the course of the assurance process.

IRQS confirms that it possesses the necessary competence, resources and experience to undertake this assurance engagement. The assurance team comprised qualified professionals with expertise in sustainability reporting, ESG performance assessment, greenhouse gas accounting, environmental management, social performance evaluation and assurance methodologies. The engagement team has extensive experience in conducting assurance engagements in accordance with the SEBI BRSR Core Framework and ISAE 3000 (Revised) requirements.

IRQS further confirms that this assurance engagement was performed in accordance with its established assurance methodologies, quality management procedures and professional standards to ensure the reliability, credibility and integrity of the assurance conclusions presented in this statement.

Authorized Signatory
Shashi Nath Mishra
Chief Operating Officer

Technical Assessment by:
Dr. Anand Hiremath &
Mr. Kabilan Kumarasamy

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