

# SPR AUTO TECHNOLOGIES LIMITED

(formerly Shriram Pistons & Rings Limited)

REGD. / H.O. : 3rd FLOOR, HIMALAYA HOUSE, 23, KASTURBA GANDHI MARG, NEW DELHI-110 001 (INDIA)



**SHRIRAM**

July 3, 2026

## **National Stock Exchange of India Limited**

"Exchange Plaza", 5<sup>th</sup> Floor,  
Plot No.C/1, G Block, Bandra-Kurla Complex  
Bandra (East), Mumbai 400051

## **BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai 400001

**NSE Symbol: SHRIPISTON**

**BSE Scrip code: 544344**

## **Subject: Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2025-26**

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements, 2015, ('SEBI Listing Regulations'), please find enclosed Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2025-26, which also forms part of the Annual Report of the Company for the financial year 2025-26.

The same is also available on the website of the Company as part of Annual Report for F.Y. 2025-26 at [https://shrirampistons.com/sustainability/brsr-reports/?pdf\\_year=2025-26](https://shrirampistons.com/sustainability/brsr-reports/?pdf_year=2025-26).

We request you to kindly take the above information on record and treat this as compliance with the SEBI Listing Regulations.

This intimation is also being uploaded on the Company's website at <https://shrirampistons.com>.

Thanking you.

Yours faithfully,

For **SPR Auto Technologies Limited**  
(formerly Shriram Pistons & Rings Limited)

**(Krishnakumar Srinivasan)**

Managing Director & CEO

DIN: 00692717

Encl.: as above

CC: *AXIS Trustee Services Limited; Axis House, P B Marg, Worli, Prabhadevi, Mumbai, Maharashtra, India, 400025*

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

S.No.	Questions	Responses
1	Corporate Identity Number (CIN) of the Listed Entity	L29112DL1963PLC004084
2	Name of the Listed Entity	SPR Auto Technologies Limited (Formerly Shriram Pistons & Rings Limited) ("SPRL" or "The Company")
3	Year of incorporation	1963
4	Registered office address	3 <sup>rd</sup> Floor, Himalaya House, 23, Kasturba Gandhi Marg, New Delhi- 110001
5	Corporate address	3 <sup>rd</sup> Floor, Himalaya House, 23, Kasturba Gandhi Marg, New Delhi- 110001
6	E-mail	<a href="mailto:compliance.officer@shrirampistons.com">compliance.officer@shrirampistons.com</a>
7	Telephone	011-23315941
8	Website	<a href="https://shrirampistons.com/">https://shrirampistons.com/</a>
9	Financial year for which reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) BSE Limited (BSE)
11	Paid-up Capital	INR 44,04,98,240
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Prem Prakash Rathi Executive Director & CFO Email: <a href="mailto:compliance.officer@shrirampistons.com">compliance.officer@shrirampistons.com</a> Phone: 011-23315941
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14	Whether the company has undertaken assessment or assurance of the BRSR Core?	Yes
15	Name of assurance provider	TÜV SÜD South Asia Private Limited
16	Type of assurance obtained	Reasonable

#### 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	C - Manufacturing	Business Activity Code: 29 / Group: 293 – Manufacture of Parts and Accessories of Motor Vehicles	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Pistons, Piston Rings, Piston, Pins, Engine Valves and Cylinder Liner	281; Sub-division: 2811	100%

#### III. Operations

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

Location	Number of plants	Number of offices	Total
National	9	6	15
International	0	0	0

##### 19. Markets served by the entity:

###### a. Number of locations

Locations	Number
National (No. of States)	28 States and 8 Union Territories
International (No. of Countries)	45

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

Exports contributed 14% of the total turnover of SPR Auto Technologies Limited (formerly Shriram Pistons & Rings Limited) during FY 2025–26. The Company serves customers across both domestic and international markets, with exports forming an important part of its business mix and supporting its presence across 45 countries. Its international customer base includes both OEMs and aftermarket customers, enabling the Company to cater to diverse mobility and engine component requirements beyond India.

###### c. A brief on types of customers

The Company caters to a diversified customer base across domestic and international markets. Its customers are broadly classified into four categories:

- Domestic OEMs: Original Equipment Manufacturers within India, served through customised automotive component solutions.
- Domestic Aftermarket: Customers purchasing replacement parts across India.
- International OEMs: Original Equipment Manufacturers outside India, supported through the Company's export operations.
- International Aftermarket: Customers purchasing replacement parts in overseas markets.

This customer segmentation enables the Company to tailor its products, service approach, and market engagement to the specific requirements of each customer group, while strengthening its presence across both OEM and aftermarket channels in India and international markets.

#### IV. Employees

##### 20. Details as at the end of Financial Year (FY2025-26)

###### a. Employees and workers (including differently abled)

FY 2025-26						
S. No.	Particulars	Total (A)	Male No. (B)	Percentage % (B / A)	Female No. (C)	Percentage % (C / A)
<b>EMPLOYEES</b>						
1	Permanent (D)	1427	1361	95	66	5
2	Other than Permanent (E)	51	40	78	11	22
3	<b>Total employees (D + E)</b>	<b>1478</b>	<b>1401</b>	<b>95</b>	<b>77</b>	<b>5</b>
<b>WORKERS</b>						
4	Permanent (F)	2400	2400	100	-	-
5	Other than Permanent (G)	6523	5986	92	537	8
6	<b>Total workers (F + G)</b>	<b>8923</b>	<b>8386</b>	<b>94</b>	<b>537</b>	<b>6</b>

**b. Differently abled Employees and workers**

FY 2025-26						
S. No.	Particulars	Total (A)	Male No. (B)	Percentage % (B / A)	Female No. (C)	Percentage % (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1	Permanent (D)	3	3	100	-	-
2	Other than Permanent / Contractual / Third Party (E)	-	-	-	-	-
3	Total differently abled employees (D + E)	3	3	100	-	-
<b>DIFFERENTLY ABLED WORKERS</b>						
4	Permanent (F)	11	11	100	-	-
5	Other than Permanent / Contractual / Third Party (E)	39	39	100	-	-
6	Total differently abled workers (F+G)	50	50	100	-	-

**21. Participation/Inclusion/Representation of women**

Representative Stakeholder	Total (A)	No. and percentage of Females (B)	
		No. (B)	% (B / A)
Board of Directors (BOD)	10*	3	30
Key Management Personnel (KMP)	4**	0	0

\*Besides the above, there is one (1) Alternate Director  
 \*\*KMP includes MD & CEO and Whole Time Director which are also included under BOD.

**22. Turnover rate for permanent employees and workers**

	FY 2025-2026			FY 2024-2025			FY2023-2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Turnover rate for Permanent Employees (%)	13	18	<b>13</b>	11	8	<b>11</b>	13	12	<b>13</b>
Turnover rate for Permanent Workers (%)	1	-	<b>1</b>	3	-	<b>3</b>	3	-	<b>3</b>

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
i)	SPR Engenious Limited (SEL)	Wholly owned Subsidiary	100.00	No
ii)	Karna Intertech Private Limited (Karna)	Wholly owned Subsidiary	100.00	No
iii)	SPR Auto Interior Lighting Solutions Private Limited (formerly Antolin Lighting India Private Limited)	Wholly owned Subsidiary*	100.00	No
iv)	SPR Auto Interior Solutions Private Limited (formerly Grupo Antolin India Private Limited)	Wholly owned Subsidiary*	100.00	No
v)	SPR Takahata Precision India Private Limited (formerly Takahata Precision India Private Limited)	Step-down Subsidiary**	62.00	No
vi)	SPR EMF Innovations Private Limited (formerly EMF Innovations Private Limited)	Step-down Subsidiary**	72.58	No
vii)	SPR TGPEL Precision Engineering Limited (formerly TGPEL Precision Engineering Ltd./ originally Timex Group Precision Engineering Ltd.)	Step-down Subsidiary**	100	No
viii)	SPR Auto Interior Solutions Chakan Private Limited (formerly Grupo Antolin Chakan Private Limited)	Step-down Subsidiary*	~99.99%	No

**Notes:**

- \*On January 8, 2026, the Company acquired 100% equity stake in Antolin Lighting India Private Limited (AL IPL) and Grupo Antolin India Private Limited (GAIPL), and indirectly ~99.99% stake in Grupo Antolin Chakan Private Limited (GACPL) (a subsidiary of GAIPL). Post – acquisition, names of the acquired entities were changed to align their identities with SPRL as mentioned above.
- \*\* The equity interests in SPR EMFI, SPR Takahata, and SPR TGPEL are held through the Company's wholly owned subsidiary, SPR Engenious Limited.

**VI. CSR details**

- 24.** (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) - Yes  
 (ii) Turnover (in Rs.) - 35,266 million  
 (iii) Net worth (in Rs.) – 28,821 million.

**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)	FY2025-26			FY2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks (e.g., categorization of grievances if available)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. The Company takes its stakeholder grievances very seriously. Towards this, we have a dedicated email ID for all stakeholders to raise their queries, concerns, or feedback by writing to <a href="mailto:compliance.officer@shrirampistons.com">compliance.officer@shrirampistons.com</a> . This mailbox is monitored/tracked regularly to ensure timely attention. Additionally, the Company also has a Grievance Redressal Policy to govern and provide oversight into all Grievance Mechanisms of the company. This is dedicated to each stakeholder and communicated on a periodic basis.	Nil	Nil	Nil	Nil	Nil	-
Investor (Other than Shareholders)		Nil	Nil	-	Nil	Nil	-
Shareholders		Nil	Nil	-	Nil	Nil	-
Employees and workers		Nil	Nil	-	Nil	Nil	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY2025-26			FY2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks (e.g., categorization of grievances if available)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	Internal policy: <a href="https://shrirampistons.com/wp-content/uploads/2025/06/Grievance-Redressal-Policy-Internal-1.pdf">https://shrirampistons.com/wp-content/uploads/2025/06/Grievance-Redressal-Policy-Internal-1.pdf</a>  External policy: <a href="https://shrirampistons.com/wp-content/uploads/2025/06/Grievance-Redressal-Policy-External.pdf">https://shrirampistons.com/wp-content/uploads/2025/06/Grievance-Redressal-Policy-External.pdf</a>	76	Nil	The complaints received during the year are being actively addressed in accordance with our grievance redressal policies and procedures, ensuring that customer satisfaction remains at the forefront of our priorities. All 76 complaints received during the reporting period have been successfully resolved, with no complaints pending at the end of the year. We appreciate the continued trust and patience of our customers as we worked to resolve these matters promptly and effectively.	46	03	The pending complaints are being actively addressed in accordance with our Grievance redressal policies and procedures, ensuring that customer satisfaction remains at the forefront of our priorities. We appreciate the continued trust and patience of our customers as we work to resolve these matters promptly and effectively.
Value Chain Partners		Nil	Nil	-	Nil	Nil	-
Other (please specify)		-	-	-	-	-	-



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

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

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy & Emissions	Both (Risk and Opportunity)	Energy remains a critical input for the Company's manufacturing operations, and accordingly, the Company has adopted a forward-looking approach towards managing its energy profile. While conventional energy sources continue to support current operational requirements, the Company is progressively transitioning towards a more sustainable and diversified energy mix. This transition is being driven through a focused emphasis on improving energy efficiency, increasing the adoption of renewable energy, and advancing capabilities in alternative and flex-fuel technologies. In parallel, the continued expansion of the Company's EV-linked product portfolio reflects its preparedness for the evolving mobility ecosystem. Collectively, these initiatives position the Company to effectively respond to changing regulatory, market, and technological developments.	The Company follows a structured and systematic approach to managing energy use and associated emissions. Continuous improvements in energy efficiency across operations, coupled with targeted efforts to reduce emission intensity, remain central to its strategy. The Company is steadily enhancing the share of renewable energy through both onsite and offsite interventions, while also investing in alternative and emerging fuel technologies to strengthen long-term readiness. Further, the Company actively engages with its value chain partners to promote decarbonisation initiatives and undertakes periodic climate risk assessments across its facilities. These measures are integrated into operational decision-making processes, thereby ensuring sustained progress and resilience.	<b>Positive:</b> The Company's strategic initiatives towards energy efficiency and increased adoption of cleaner energy sources are expected to drive cost optimisation and reduce exposure to volatility associated with conventional fuels. These measures enhance operational resilience and improve long-term cost competitiveness. Furthermore, the Company's alignment with low-carbon technologies and future mobility trends is likely to strengthen growth prospects and support sustainable value creation for investors.



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)
02	Water Conservation	Both (Risk and Opportunity)	Water is a shared and vital resource for the Company's operations as well as for the communities and value chain partners it engages with. The Company acknowledges that, while there have been no material adverse impacts to date, evolving climate patterns may influence long-term water availability in certain regions. In this context, the Company views water conservation not only as a risk mitigation measure but also as an opportunity to drive efficiency, build resilience, and contribute to sustainable water management practices	The Company has adopted a comprehensive and systematic approach to water management across its operations. Zero Liquid Discharge (ZLD) systems have been implemented to ensure responsible waste water handling, while efforts to minimise freshwater withdrawal are supported through recycling and reuse via advanced STP and ETP systems. In addition, the Company has undertaken a range of water conservation initiatives, including deployment of water-efficient technologies and development of rainwater harvesting infrastructure, recharge structures, and ponds. These measures extend beyond operational boundaries to support local water availability, reflecting an integrated approach to water stewardship.	<b>Negative:</b> Potential operational disruption, increased water management costs and future climate-linked water stress.
03	Employee Health, Safety & Well-being	Opportunity	The Company recognises that a safe and healthy workforce is essential to maintain operational excellence and long-term business continuity. A robust focus on health and safety helps minimise workplace incidents and supports regulatory compliance, while also creating a positive work environment that drives employee engagement and efficiency. Furthermore, a strong safety culture presents a clear opportunity to enhance productivity, optimise costs, and reinforce trust across employees, customers, and value chain partners.		<b>Positive:</b> The Company's sustained focus on health, safety, and well-being contributes to improved workforce productivity, reduced incident- and healthcare-related costs, and enhanced employee morale. This, in turn, supports operational continuity and strengthens the Company's ability to deliver consistent and long-term value to its stakeholders.



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)
04	Human Rights	Risk	The Company acknowledges that upholding human rights across its operations and value chain is critical to maintain its reputation, employee trust, and long-term business performance. Respect for human rights, including prevention of discrimination, harassment, and any form of forced or child labour, is embedded within the Company's core values. By proactively addressing these aspects, the Company not only mitigates potential risks but also creates an opportunity to build a respectful and inclusive work environment that enhances employee engagement, strengthens community relationships, and supports responsible business practices.	The Company has established a robust governance framework to uphold human rights across its operations. This includes well-defined policies such as the POSH Policy, Human Rights Policy, and Sustainable Procurement Policy, supported by structured due diligence processes. Regular awareness and training programmes are conducted to reinforce a zero-tolerance approach towards any violations. The Company has also implemented accessible grievance redressal mechanisms, including POSH committees and anonymous reporting channels, ensuring that concerns are addressed in a timely and transparent manner. These measures are complemented by a strict prohibition of child and forced labour and close monitoring across the value chain to ensure adherence to ethical standards.	<b>Both:</b> Strong human rights practices enhance employee trust, strengthen the Company's reputation, and support long-term stakeholder confidence, thereby contributing positively to business stability and value creation. At the same time, any potential non-compliance, if unaddressed, could lead to regulatory implications and reputational impacts; however, the Company's comprehensive policies and controls significantly mitigate such exposures.
05	Regulatory Compliance	Risk	Operating across diverse functions, including R&D, manufacturing, supply chain, finance, sales, and customer service, the Company recognises the importance of maintaining high standards of regulatory compliance. A robust compliance culture not only safeguards the Company against regulatory and reputational exposures but also enhances operational discipline and business credibility. The Company therefore approaches compliance as an opportunity to reinforce governance standards, build trust with stakeholders, and support consistent and sustainable growth.	The Company has established a comprehensive compliance framework supported by its Code of Conduct and Business Ethics policies, which guide decision-making across all levels of the organisation. Proactive monitoring systems, regular employee training, and annual Code of Conduct certifications ensure strong awareness and adherence. The Company also extends its compliance expectations to partners through its Supplier Code of Conduct. In addition, structured processes for product conformity, environmental and tax compliance, and robust data privacy controls are in place, supported by an integrated e-compliance tool. These measures collectively enable effective risk management and reinforce a culture of accountability and transparency.	<b>Negative:</b> Potential penalties, litigation, regulatory restrictions, business disruption, reputational loss and impact on revenue.



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)
06	Product Innovation and Lifecycle Management	Opportunity	In a rapidly transforming automotive sector, the Company recognises the importance of sustained innovation and efficient lifecycle management in maintaining long-term relevance. With increasing focus on sustainability and a gradual shift in propulsion technologies, the ability to design, develop, and manage products across their lifecycle has become a key differentiator. The Company is therefore focused on advancing innovation to meet evolving regulatory and environmental requirements, while simultaneously enhancing the performance, efficiency, and competitiveness of its offerings. This approach enables the Company to effectively respond to industry transitions while continuing to create value for customers and stakeholders.	The Company continues to invest in research and development, strengthening of engineering and testing capabilities, and alignment with emerging mobility and technology trends. The Company actively collaborates with customers and technology partners to co-develop solutions that meet dynamic market needs. Additionally, a strong focus on improving product design, durability, performance, and lifecycle efficiency ensures that products remain competitive and responsive to regulatory and industry developments. This integrated approach enables the Company to effectively navigate transition-related challenges while capturing growth opportunities.	<b>Positive:</b> Strong capabilities in product innovation and lifecycle management support, revenue growth, enhanced competitive positioning, and strengthen customer relationships. Alignment with evolving regulatory and market expectations further improves market access and long-term business sustainability, thereby contributing to sustained value creation for stakeholders.
07	Supply Chain Management	Both (Risk and Opportunity)	The Company acknowledges that its supply chain plays a vital role in operational continuity and long-term growth. Factors such as material availability, price volatility, and evolving regulatory and environmental expectations require a proactive and structured approach. At the same time, the Company sees significant opportunity in advancing sustainable sourcing practices that drive resource efficiency, reduce environmental impact, and strengthen supplier performance. By integrating ESG considerations within the supply chain, the Company is well-positioned to enhance operational resilience while creating shared value across stakeholders.	The Company has established a comprehensive governance framework to manage supply chain risks and opportunities effectively. This includes adherence to its Code of Conduct, Business Ethics framework, and Supplier Code of Conduct, which set clear expectations for ethical and responsible practices. Proactive compliance monitoring, regular supplier assessments, and continuous engagement through training and awareness programmes help ensure alignment across the value chain. In addition, structured processes such as product conformity checks, environmental compliance, and data privacy controls are embedded into supply chain operations, supported by digital compliance tools. This integrated approach strengthens transparency, accountability, and consistency.	<b>Positive:</b> Improved resource efficiency, resilient sourcing, reduced operational vulnerabilities, stronger supplier accountability and long-term value creation.



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)
08	Talent Management and Diversity	Both	The Company recognises that attracting, developing, and retaining skilled talent while fostering a diverse and inclusive workplace is critical to sustaining long-term business performance. As the industry evolves with increasing technological complexity and changing workforce expectations, the ability to build a future-ready, engaged, and diverse talent base becomes a key differentiator. The Company views this not only as a risk in terms of potential talent shortages and attrition but also as a strategic opportunity to enhance innovation, strengthen organisational culture, and improve overall productivity and decision-making.	The Company has established a structured talent management framework supported by its Human Resources policies, Code of Conduct, and diversity and inclusion principles. This includes robust recruitment processes, leadership development programmes, continuous learning initiatives, and performance management systems designed to build capabilities across all levels. The Company promotes an inclusive work environment through equal opportunity practices, diversity-focused hiring, and targeted awareness programmes. Regular employee engagement initiatives, feedback mechanisms, and well-defined career progression pathways further support retention and motivation. These measures are complemented by strong governance oversight to ensure alignment with organisational values and evolving workforce requirements.	Positive: Strong talent management and diversity practices enhance employee productivity, drive innovation, improve retention, and strengthen organisational resilience, thereby supporting sustained business growth and long-term value creation.
09	Digital Security and Data Privacy	Risk	The Company acknowledges that with increasing digitalisation across operations, including manufacturing systems, supply chain processes, and customer interfaces, ensuring robust data security and privacy has become critical. The growing reliance on digital platforms and data-driven decision-making increases exposure to cyber threats, data breaches, and unauthorised access, which could impact operational continuity and stakeholder trust. The Company therefore considers digital security and data privacy as a key risk area requiring continuous monitoring and strengthening of controls.	The Company has implemented a comprehensive information security framework supported by defined IT policies, data protection protocols, and access control mechanisms. This includes deployment of secure IT infrastructure, regular system audits, vulnerability assessments, and real-time monitoring tools to detect and respond to potential threats. Employee awareness programmes and targeted training are conducted to reinforce responsible data handling practices and cybersecurity hygiene. The Company also ensures compliance with applicable data protection regulations and adopts structured incident response mechanisms to manage and mitigate potential breaches. These efforts are supported by ongoing investments in technology upgrades and governance oversight to enhance resilience against evolving cyber risks.	Negative: Potential cyber incidents or data breaches could lead to business disruption, regulatory penalties, financial losses, and reputational damage, impacting stakeholders' confidence and overall business performance.



**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

Description		This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.								
S. No.	Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
1	<b>a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</b>	Y	Y	Y	Y	Y	Y	Y	Y	Y
	<b>b. Has the policy been approved by the Board? (Yes/No)</b>	Yes, the Company has a robust governance framework under which key policies are approved by the Board of Directors, the relevant Board Committee, or the Managing Director & CEO, as appropriate to the nature of the policy and applicable regulatory requirements. This approach ensures that policies are anchored in sound governance, aligned with business priorities, and subject to periodic review so that they remain relevant, effective, and responsive to evolving stakeholder expectations and regulatory developments.								
	<b>c. Web Link of the Policies, if available :</b>	<a href="https://shrirampistons.com/corporate-governance/corporate-policies/">https://shrirampistons.com/corporate-governance/corporate-policies/</a>								
2	<b>Whether the entity has translated the policy into procedures. (Yes / No)</b>	Yes, the Company has translated its policy commitments into operational procedures, internal controls, systems, and management practices to support effective implementation across relevant functions and manufacturing locations. These procedures are embedded into day-to-day operations through defined responsibilities, process ownership, functional oversight, and periodic review mechanisms. The Company continues to strengthen implementation maturity by integrating policy expectations into business processes, building employee awareness, and refining procedures as required to reflect evolving operational, legal, and stakeholder requirements.								
3	<b>Do the enlisted policies extend to your value chain partners? (Yes/No)</b>	Y	Y	Y	Y	Y	Y	Y	Y	Y
4	<b>Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</b>	The Company has institutionalised a robust and forward-looking management system framework that brings together internationally recognised standards, certifications, and regulatory requirements to support quality, safety, environmental responsibility, energy performance, water stewardship, waste management, information security, and responsible manufacturing. Key frameworks include ISO 14001, ISO 45001, IATF 16949, ISO 27001, ISO 50001, and relevant waste and water management certifications, implemented across applicable sites, processes, and functions.  This integrated framework goes beyond procedural compliance and serves as an operating blueprint for disciplined execution, continual improvement, and sustainable value creation. Aligned with the Companies Act, SEBI regulations, labour laws, environmental laws, waste and water management requirements, energy conservation obligations, and industry-specific standards, it strengthens governance oversight, enhances operational reliability, improves resource efficiency, and reinforces the Company's commitment to responsible and resilient business growth.								



Description		This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.								
S. No.	Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
5	<b>Specific commitments, goals and targets set by the entity with defined timelines, if any.</b>	<p><b>Environment</b></p> <ul style="list-style-type: none"> <li>To be Carbon Neutral by FY 2045.</li> <li>Reduce emission intensity by over 50% by FY 2030.</li> <li>Source 50% of total energy needs of the Company from Renewable Sources by FY 2030.</li> <li>Reduce water intensity by 35% by FY 2030.</li> <li>Reduce Waste Intensity by 5% on a year-on-year basis.</li> <li>Ensure Zero Waste to Landfill by FY 2030.</li> </ul> <p><b>Social</b></p> <ul style="list-style-type: none"> <li>Sustain a Zero Accident Workplace.</li> <li>Achieve 20% women in leadership positions by 2030.</li> <li>Double the Female workforce by FY 2030 over base year of 2021-22.</li> <li>Ensure 100% training of all contractual workers on Wellbeing and NGRBC principles by FY 2027.</li> </ul> <p><b>Governance</b></p> <ul style="list-style-type: none"> <li>Ensure 100% coverage of business ethics Trainings by FY 2027.</li> </ul>								
6	<b>Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</b>	<p><b>Environment</b></p> <ul style="list-style-type: none"> <li>Achieved target of reducing energy intensity by ~59% against base year of 2021-22.</li> <li>Achieved renewable energy sourcing of ~21% of total Energy Consumption in FY 2025-26.</li> <li>Reduced water intensity by ~4.7% against FY 2024-25.</li> </ul> <p><b>Social</b></p> <ul style="list-style-type: none"> <li>Nil Lost Time Injury Frequency Rate (LTIFR)</li> <li>Women employees at 6% as on March 31, 2026.</li> <li>80% of all contractual workers trained on well-being and 09 NGRBC principles.</li> </ul> <p><b>Governance</b></p> <ul style="list-style-type: none"> <li>100% BoD's &amp; KMP's, 70% of Employees and 81% of Workers provided training on Business Ethics.</li> </ul>								
<b>Governance, leadership, and oversight</b>										
7	<b>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements</b>	<p>The Company remains firmly committed to embedding Environmental, Social and Governance (ESG) principles across its entire operating ecosystem—from manufacturing practices and product development to community engagement and corporate governance systems. Our sustainability approach is fundamentally guided by a focus on operational efficiency, responsible resource management, stakeholder trust, and long-term value creation.</p> <p>On the environmental front, focus remains on reducing carbon footprint through renewable energy adoption, efficiency improvements, emissions management, water stewardship, and circular economy practices. In FY 2025–26, renewable energy contributed 21% of total consumption, 100% of used water was recycled, and notable progress was achieved in waste reduction. On the social front, the Company prioritizes the health, safety, and holistic well-being of our employees and workforce while fostering a diverse and inclusive workplace culture. Parallel to internal workplace initiatives, our Corporate Social Responsibility (CSR) programs continue to deliver deep, systemic community value. Community Reach: In the past fiscal year, our community development programs benefited over 150,000 individuals, with a targeted focus on uplifting vulnerable and marginalized demographics. In corporate governance, we continue to strengthen board oversight, ethical conduct, organizational transparency, and regulatory compliance. This is achieved through robust internal governance structures, comprehensive Enterprise Risk Management (ERM) frameworks, and ESG-focused decision-making at the leadership level.</p> <p>The Company's ESG targets include progressing towards carbon neutrality by 2045, increasing the share of renewable energy, advancing circularity through zero waste to landfill, and maintaining a safe and healthy workplace with a goal of zero workplace accidents. Over the past few years, the Company has made steady progress, including improved resource efficiency, expansion of renewable energy usage, reduction in emissions, and continued recognition through leading ESG ratings and industry awards. We believe that integrating ESG considerations into our strategy and operations is essential for sustainable growth, resilience, and long-term stakeholders value.</p>								



Description		This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.								
S. No.	Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
8	<b>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy / (ies).</b>	<p><b>Board of Directors</b></p>								
9	<b>Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.</b>	<p>Yes, the company has established a dedicated Environmental, Social and Governance (ESG) Committee, which supports the Board in the oversight and governance of sustainability-related matters. The ESG Committee is chaired by the Managing Director &amp; Chief Executive Officer and comprises members of senior management, reflecting a cross-functional and enterprise-wide approach to ESG integration.</p> <p><b>ESG Committee – Role and Responsibilities</b></p> <p>The ESG Committee is responsible for guiding the Company's sustainability agenda and strengthening alignment with evolving ESG expectations. Its key responsibilities include:</p> <ul style="list-style-type: none"> <li><b>Strategic Oversight:</b> Evaluating the alignment of the Company's strategies, policies and initiatives with emerging ESG developments and regulatory expectations.</li> <li><b>Policy Integration:</b> Overseeing initiatives across Environment, Health and Safety (EHS), Corporate Social Responsibility (CSR), sustainability and related public policy areas.</li> <li><b>Risk and Opportunity Assessment:</b> Identifying, assessing and monitoring ESG-related risks and opportunities, and guiding the development of appropriate mitigation and management frameworks.</li> <li><b>Performance Monitoring:</b> Overseeing the establishment of goals, metrics and standards to track ESG performance and ensuring periodic review of progress.</li> <li><b>Disclosure and Stakeholder Engagement:</b> Reviewing and approving ESG disclosures, including BRSR, and guiding the Company's engagement with stakeholders on ESG-related matters.</li> <li><b>Governance and Compliance:</b> Ensuring adherence to applicable ESG disclosure requirements and strengthening internal processes for monitoring ESG performance.</li> <li><b>Periodic Review:</b> Conducting regular assessments of ESG performance and progress through ongoing reviews.</li> </ul> <p><b>Board Committees Supporting Sustainability Governance</b></p> <p>In addition to the ESG Committee, the Board has constituted the following committees, each contributing to different aspects of sustainability and responsible business conduct:</p> <ul style="list-style-type: none"> <li><b>Corporate Social Responsibility (CSR) Committee:</b> Oversees the Company's CSR strategy, including approval of the annual action plan and allocation of resources towards community development initiatives.</li> <li><b>Risk Management Committee:</b> Supports the Board in identifying and managing key risks, including sustainability, ESG, operational, financial, cyber security and compliance-related risks, and ensures appropriate monitoring frameworks are in place.</li> <li><b>Stakeholders' Relationship Committee:</b> Addresses shareholder grievances and ensures effective stakeholder communication and responsiveness.</li> <li><b>Audit Committee:</b> Oversees financial reporting processes, internal controls and audit mechanisms, ensuring transparency, integrity and robustness of disclosures.</li> <li><b>Nomination and Remuneration Committee:</b> Oversees Board and senior management appointments, succession planning and remuneration, supporting strong governance and leadership continuity.</li> </ul>								

10. Details of Review of NGRBCs by the Company:		Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)																																
Subject for Review		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 Senior Management of the Company regularly evaluates the performance in accordance with various policies of the company. Additionally, updates regarding key elements of the policies are regularly communicated to the Board and its various committees.	Policies are reviewed periodically or on a need basis from time to time and necessary updates are made wherever required																																							
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company adheres to all relevant regulations and addresses any instances of non-compliance. A statutory compliance certificate is issued by the MD & CEO/Chief Financial Officer/the Company Secretary & Compliance Officer to the Board of Directors.	Annual Basis																																									
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.		Yes, the Company's policies, systems, and practices are subject to independent evaluation through accredited certifications, disclosure-based sustainability assessments, and ESG benchmarking. <ul style="list-style-type: none"> <li>EcoVadis — Bronze rating (Top 35% globally).</li> <li>CDP — 'B' rating for Climate Change and Water Security.</li> <li>Dun &amp; Bradstreet — recognised among Top 500 Value Creating Companies in India (Rating 2 – highest category).</li> <li>Accredited certifications under ISO 45001:2018, ISO 14001:2015, ISO 9001:2015, IATF 16949:2016, ISO 27001:2022, ISO 50001, ISO 46001.</li> </ul> Together, these certifications, assessments, and benchmarking exercises provide independent validation of the Company's ESG practices, complementing oversight by the Board, Committees, and Senior Management, and ensuring alignment with regulatory expectations and responsible business conduct.																																									
12. If answer to question (1) under Policy and Management Processes is "No" i.e., not all Principles are covered by a policy, reasons to be stated:		<table border="1"> <thead> <tr> <th>Questions</th> <th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th> </tr> </thead> <tbody> <tr> <td>The entity does not consider the principles material to its business (Yes/No)</td> <td colspan="9" rowspan="4">Not Applicable</td> </tr> <tr> <td>The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)</td> </tr> <tr> <td>The entity does not have the financial or / human and technical resources available for the task (Yes/No)</td> </tr> <tr> <td>It is planned to be done in the next financial year (Yes/No)</td> </tr> </tbody> </table>																			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)
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**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURES**

**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 programs on any of the principles during the financial year:**

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programs
Board of Directors	12	<b>Principles 1-9:</b> Corporate governance, regulatory updates, automotive industry landscape, global business trends, CSR, financial reporting, whistleblower mechanisms, related party transaction compliance, materiality policies, risk management, cybersecurity, and ESG commitments	100
Key Managerial Personnel	24	<b>Principles 1-9:</b> Corporate governance, Companies Act compliance, SEBI regulations, ESG strategies, cybersecurity, code of conduct, whistleblower policy, Prevention of Sexual Harassment (POSH), HR 100% and welfare policies, financial reporting, insider trading norms, related party transactions, disclosure obligations, and global/national financial trends.	100
Employees other than BoD and KMPs	50	<b>Principles 3, 5, &amp; Operational Governance:</b> 6Ps framework, POSH compliance, risk assessment, emergency preparedness, ESG, ISO 14001 (Environmental Management) & ISO 45001 (Occupational Health & Safety) standards, quality tools, root cause analysis, cybersecurity, Total Productive Maintenance (TPM), strategic planning, finance for non-finance professionals, insider trading, customer complaint handling, team building, and employee well-being.	93
Workers	88	<b>Principles 3 &amp; 5 (Health, Safety &amp; Human Rights):</b> Behaviour-based safety, fire safety, emergency preparedness, PPE usage, hand safety, safe chemical handling, workplace discipline, teamwork, labour law compliance, unconscious bias, mental wellness, operational excellence measurement/calibration, and quality improvement processes.	95

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

Monetary					
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (Rs. in Million)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Principle 1	Income Tax Department	7.42	The Company has received an order under Section 270A of the Income Tax Act, 1961, imposing a penalty on account of the claim of the cess paid on income tax as a deductible expenditure for A.Y. 2020-21. While passing the assessment order under Section 143(3), the Assessing Officer disallowed the expenditure and subsequently levied penalty for misreporting of income.	Yes
Settlement			Nil		
Compounding fee			Nil		
Non-Monetary					
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment			Nil		
Punishment			Nil		

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

Case details	Name of the regulatory / enforcement agencies / judicial institutions
For AY 2020-21, additions of Rs. 35.7 Million were made under Section 143(3), including disallowance of cess claimed as business expenditure. A penalty at 200% of the tax amount was subsequently imposed on the cess disallowance, against which the Company has filed an appeal before the Commissioner of Income Tax (Appeals) [CIT(A)], which is currently pending for disposal.	Commissioner of Income Tax (Appeals) [CIT(A)], Income Tax Department

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, the Company has a zero-tolerance approach to bribery and corruption and has established clear policy expectations through its Anti-Corruption and Anti-Bribery Policy and the broader Code of Conduct framework. These standards apply to Directors, senior management, employees, and relevant business relationships. The policy prohibits offering, promising, giving, soliciting, or accepting any form of improper advantage, whether directly or indirectly. Through training, communication, and internal controls, the Company seeks to reinforce a culture of integrity and ensure that business is conducted ethically, transparently, and in compliance with applicable laws.

The weblink of the Anti-Corruption and Anti-Bribery Policy of the Company: <https://shrirampistons.com/wp-content/uploads/2025/06/Anti-Corruption-and-Anti-Bribery-Policy-1.pdf>

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

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

6. Details of complaints regarding conflict of interest:

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the directors	Nil	-	Nil	-
Number of complaints received in relation to issues of conflict of interest of the KMPs	Nil	-	Nil	-

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

Regulatory Action	FY 2024-25				
	Incident description	Number	Incident type	Corrective action	Attachment of MOM
NIL	Not Applicable				
NIL	Not Applicable				



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

**(BRSR Core Attribute 8: Fairness in Engaging with Customers and Suppliers) –**

	FY 2025-26	FY 2024-25
Number of days of accounts payables	96	107

**9. Openness of business**

**(BRSR Core Attribute 9: Openness of business)**

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

Parameter	Metrics	FY 2025-26	FY 2024-25*
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	23.96%	22.84%
	b. Number of trading houses where purchase is made from	752	802
	c. Purchase from top 10 trading houses as % of total purchase from trading houses	68.00%	58.51%
Concentration of Sales	a. Sales to dealers / distribution as % of total sales	25.7%	28.3%
	b. Number of dealers / distributions to whom sales are made	936	1,019
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	35.14%	33.32%
Share of RPTs in	a. Purchases (Purchases with related parties / total purchases)	4.21	4.23
	b. Sales (Sales to related parties / total sales)	0.21	0.17
	c. Loans & Advances (Loans & Advances given to related parties / total loans & advances)	22.26	33.00
	d. (Investments in related parties / total investments made)#	97.54	97.86

\* Previous year figures have been restated, wherever necessary.

#Investment in related parties represent investments in subsidiaries as on March 31, 2026.

**LEADERSHIP INDICATORS**

**1. Awareness programs conducted for value chain partners (VCP) on any of the principles during the financial year:**

The Company is committed to building a sustainable value chain that supports consistent growth while upholding environmental, social, and governance standards. Business partners are integral to this ecosystem, and the Company encourages them to act as responsible corporate citizens.

The Company has in place a documented Supplier Code of Conduct which sets out commitments on business integrity, human rights, labour practices, and environmental stewardship. All contracts and purchase orders require explicit confirmation of adherence to these standards. The Code of Conduct is publicly available at <https://shrirampistons.com/pdf/Suppliers-code-of-conduct.pdf>.

The Company also conducts regular awareness programmes for value chain partners on the 9 Principles of the National Guidelines for Responsible Business Conduct. These sessions cover governance, ethics, health and safety, labour practices, and human rights, and include sensitisation on the Company's Anti-Bribery and Anti-Corruption Policy, the SPRL Code of Conduct, and the Prevention of Sexual Harassment Policy.



Total number of awareness programs held for VCP	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programs
7	<p><b>Principle 1: Ethics, Transparency and Accountability</b></p> <ul style="list-style-type: none"> <li>Mandatory statutory and regulatory compliances</li> <li>Consent to Operate (CTO) requirements</li> <li>Factory licence requirements</li> <li>Labour law compliances</li> <li>Responsible business conduct and compliance expectations</li> </ul> <p><b>Principle 3: Employee Well-being</b></p> <ul style="list-style-type: none"> <li>Health and safety practices</li> <li>Safe working conditions</li> <li>Good employer practices</li> <li>Labour welfare and workplace compliance expectations</li> </ul> <p><b>Principle 6: Environmental Responsibility</b></p> <ul style="list-style-type: none"> <li>Sustainability roadmap</li> <li>Energy management</li> <li>Water management</li> <li>Waste management</li> <li>Resource efficiency and environmental compliance practices</li> </ul>	61

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

The Company has put in place robust mechanisms to identify, prevent, and address conflicts of interest involving members of its Board of Directors, in alignment with the terms of their appointment. To support this, the Company has adopted a Code of Conduct, an Insider Trading Prevention Policy, and a Related Party Transactions Policy, all of which are applicable to the Board.

These frameworks require Directors to always act in the best interests of the Company and to ensure that any external business or personal associations do not create a conflict with the Company's operations. In the event of any actual or potential conflict, the concerned Director must promptly disclose the matter and seek the necessary approvals in accordance with relevant laws and internal policies.

Furthermore, each Director is required to submit an annual declaration confirming their adherence to the Code of Conduct, including its provisions related to conflict of interest.

**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.**

Particulars	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	100%	100%	The cost includes overall expenditure including the expenditure made on environmental and sustainability related projects like low-carbon transition, energy efficiency, establishing circular economy and developing techno-economic solutions
Capex	6%	15%	Includes investments in CO2 and other air emission (SOx, NOx and dust) reduction, water conservation and effluent treatment, solid waste utilisation, improvement of safety and employee welfare initiatives.



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

Yes, the Company has established a Sustainable Supplier Assessment Framework and a Sustainable Procurement Policy to embed ESG considerations into its sourcing and supplier engagement processes. Majority of our purchases by value are sourced from suppliers certified under ISO 14001 and ISO 45001. The Sustainable Procurement Policy sets out the Company's expectations from suppliers across environmental management, labour and human rights, health and safety, transparency and governance, compliance with applicable laws, life cycle considerations, supplier monitoring, audits, training, and continuous improvement.

As part of its sustainable sourcing approach, the Company encourages suppliers to align with responsible business practices, including compliance with environmental and labour regulations, adoption of energy efficiency and emissions reduction measures, waste management practices, health and safety standards, and participation in recognised sustainability platforms.

The Company also promotes sustainability in procurement and packaging through initiatives such as avoiding wood and single-use plastic, encouraging responsible material use, and increasing the use of recycled alloys in manufacturing. Supplier performance is supported through monitoring, audits, regular reviews, and continued engagement, thereby helping integrate sustainability considerations into vendor selection, supplier development, and procurement decision-making.

**Sustainable Procurement Policy:** <https://shrirampistons.com/wp-content/uploads/2025/06/Sustainable-Procurement-Policy-1.pdf>

**Sustainable Supply Chain Policy:** <https://shrirampistons.com/wp-content/uploads/2025/06/Sustainable-Supply-Chain-Policy-1.pdf>

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

The Company considers inputs sourced from suppliers aligned with its sustainable sourcing expectations, including suppliers covered under recognised environmental, occupational health and safety, quality, and other management system certifications, as part of its sustainable procurement coverage. During the financial year, 61% of inputs by value were sourced sustainably.

The Company continues to strengthen its sustainable sourcing programme by integrating ESG considerations into supplier assessment, encouraging supplier commitment to the Supplier Code of Conduct, promoting regulatory compliance and responsible manufacturing practices, and supporting supplier awareness on key sustainability topics such as energy management, water management, waste management, health and safety, labour compliance, and good employer practices.

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

Product	Process for Safe Reclamation
a. Plastics (including packaging)	The Company is registered with the Central Pollution Control Board (CPCB) as a Brand Owner and Importer under the applicable Plastic Waste Management Rules and is committed to meeting its Extended Producer Responsibility (EPR) obligations. To support environmentally sound management of plastic waste, the Company works with CPCB-authorized plastic waste re-processors for collection, recycling, and responsible disposal. This approach enables the Company to strengthen compliance, promote circularity, and support responsible material stewardship.
b. E-Waste	The Company is registered with the Central Pollution Control Board (CPCB) as a Producer under the applicable E-Waste Management Rules and remains committed to fulfilling its Extended Producer Responsibility (EPR) obligations. To ensure environmentally sound handling of end-of-life electronic waste, the Company has partnered with CPCB-authorized e-waste recyclers for the collection, recycling, reuse, and safe disposal of such waste streams. Through this approach, the Company seeks to minimise environmental impact, strengthen regulatory compliance, and promote responsible e-waste management practices.



Product	Process for Safe Reclamation
c. Hazardous Waste	<p>The Company is committed to managing hazardous waste in a responsible and compliant manner. Hazardous waste generated from operations is handled, treated, and disposed of through authorised agencies / facilities in accordance with applicable regulatory requirements and approvals. The Company works with authorised treatment, recycling, co-processing, incineration, and landfill partners, as relevant to the nature of the waste stream, to ensure environmentally sound disposal and to minimise the risk of contamination.</p> <p>The major hazardous waste streams and their respective disposal methods are as follows:</p> <ul style="list-style-type: none"> <li>• Oily cotton rags – disposed of through authorised parties for co-processing</li> <li>• Grinding sludge – disposed of through authorised parties for treatment and recycling</li> <li>• ETP sludge – disposed of through authorised parties for co-processing</li> <li>• Used / waste oil – disposed of through authorised parties for incineration</li> <li>• Empty containers – disposed of through authorised parties for treatment and recycling</li> <li>• Multi Effect Evaporator (MEE) salt – disposed of through authorised parties for landfilling at government-authorized sites</li> <li>• Aluminium dross – disposed of through authorised parties for recycling</li> </ul>

**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. Extended Producer Responsibility (EPR) is applicable to the Company's activities under the Plastic Waste Management Rules, 2016, and the Company has obtained the requisite Plastic Waste EPR registration. The plastic packaging introduced into the market is managed in line with the EPR plan submitted to the relevant authorities and is recycled through CPCB-authorized plastic waste re-processors. During the reporting period, 100% of the plastic packaging introduced into the market was recycled through these authorised agencies, reflecting the Company's commitment to regulatory compliance and responsible plastic waste management.

**LEADERSHIP INDICATORS**

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
281	Pistons, Piston Rings, Piston Pins, Engine Valves, etc.	100	Well to Wheels	No	No

**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.**

There are no significant social or environmental concerns and risks which arise from the disposal of the Company's products. However, the production of our products is an energy-intensive process with a substantial emission footprint. Therefore, the Company feels a strong sense of responsibility and has committed to being Carbon neutral across all operations by 2045.

Name of Product / Service	Description of the risk / concern	Action Taken
Chromic acid	Health & Safety Risk	Chromic acid is used in the surface coating process. The effluent generated from the process is treated chemically at ETP. The sludge thus generated is packed in HDPE bags and sent to the authorized TSDF site for further treatment and disposal.



**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).**

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Raw Material - Ferrous/Non-Ferrous	55%	58%

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

The Company recognises the growing relevance of end-of-life management of products and packaging in supporting resource efficiency and circular economy principles. The Company may, over time, explore suitable opportunities to strengthen visibility on reclaimed materials, including reuse, recycling and safe disposal, where relevant and practicable. Any such approach would be guided by business requirements, applicable regulatory expectations, operational feasibility and engagement with relevant value chain partners.

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	All the plastic packaging is managed in alignment with EPR Regulations.					
E-waste						
Hazardous waste						
Other waste						

**5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category. Indicate product category reclaimed products and their packaging materials as % of total products sold in respective category.**

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	Nil

**PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS**

**ESSENTIAL INDICATORS**

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent Employees</b>											
Male	1361	1361	100	1361	100	NA		-	-	-	-
Female	66	66	100	66	100	66	100	NA		30	45
<b>Total</b>	<b>1427</b>	<b>1427</b>	<b>100</b>	<b>1427</b>	<b>100</b>	<b>66</b>	<b>5</b>	-	-	<b>30</b>	<b>2</b>



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

Other than Permanent Employees										
Male	40	40	100	40	100	-		-	-	-
Female	11	10	91	10	91	1	9	NA		2 18
<b>Total</b>	<b>51</b>	<b>50</b>	<b>98</b>	<b>50</b>	<b>98</b>	<b>1</b>	<b>2</b>	-		<b>2 4</b>

Category	Total (A)	% of workers covered by									
		Health insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent workers</b>											
Male	2400	2400	100	2400	100	NA		-	-	-	-
Female	-	-	-	-	-	-	-	NA		-	-
<b>Total</b>	<b>2400</b>	<b>2400</b>	<b>100</b>	<b>2400</b>	<b>100</b>	-	-	-	-	-	-
<b>Other than Permanent workers</b>											
Male	5986	5986	100	5986	100	NA		0	0	0	0
Female	537	537	100	537	100	474	88	-		383	71
<b>Total</b>	<b>6523</b>	<b>6523</b>	<b>100</b>	<b>6523</b>	<b>100</b>	<b>474</b>	<b>88</b>	-	-	<b>383</b>	<b>6</b>

**c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format – (BRSR Core Attribute 5: Enhancing Employee Wellbeing and Safety)**

Cost incurred on well-being measures as a % of total revenue of the company	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.12%	0.13%

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

Benefits	FY2025-26			FY2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
Employee Provident Fund	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
Employees' State Insurance (ESI)*	Covered as per rules*	Covered as per rules*	Yes	Covered as per rules*	Covered as per rules*	Yes
Others	-	-	-	-	-	-

\*As per the ESI regulation, 100% of the eligible employees and workers have been covered under the benefits

A brief description of all the schemes is provided below:

- i. **Employees' Provident Fund:** Defined contribution scheme with a lump sum payment at superannuation, applicable to the Company.
- ii. **Gratuity:** Defined benefit scheme with a lump sum payment at superannuation, applicable to the Company.
- iii. **Employees' State Insurance Benefits:** The Employees' State Insurance Act is a social security legislation that provides medical care and cash benefit in the contingencies of sickness, maternity, disablement, and death due to employment injury to workers in India.
- iv. **Superannuation Fund:** Defined contribution pension scheme for permanent employees (other than permanent workers) of the Company.
- v. **National Pension Scheme:** Defined contribution retirement savings scheme applicable to the Company. The scheme is voluntary.
- vi. **Employees' Pension Scheme:** Savings scheme that assures a pension to employees after retirement, wherein a part of the employer's contribution to the Employee Provident Fund is made towards the Employee Pension Scheme.

**3. Accessibility of workplaces**

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

Yes, the Company is committed to providing an accessible and inclusive workplace for differently abled employees and workers, in line with the requirements of the Rights of Persons with Disabilities Act, 2016 and its Employment Policy. Necessary facilities and reasonable accommodations are provided to support accessibility across its premises and offices, and wherever any gap is identified, the Company continues to undertake improvements to strengthen accessibility and move towards full compliance. The policy is available at:

<https://shrirampistons.com/wp-content/uploads/2025/06/Employment-Policy.pdf>.

**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. The Company has an Employment Policy that reinforces its commitment to equal opportunity, non-discrimination, and fair employment practices across the employee lifecycle. The policy seeks to ensure that employment-related decisions are made without discrimination on grounds such as age, colour, disability, marital status, nationality, race, religion, or sex, while also promoting a respectful, inclusive, and harassment-free workplace. The policy is available at:

<https://shrirampistons.com/wp-content/uploads/2025/06/Employment-Policy.pdf>

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

Sl. No.	Particulars	Permanent Employees			Permanent Workers		
		Male	Female	Total	Male	Female	Total
1	Returned to work rate	-	-	-	-	100%	100%
2	Retention rate	-	100%	100%	-	-	-

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

Employee/Worker details	Yes/No (If yes, then give details of the mechanism in brief)	Details of mechanism
Permanent Workers	Yes	The Company has established an internal grievance redressal mechanism for employees and workers, facilitated through the Human Resources department and designated compliance officers. The company ensures prompt resolution of grievances through formal channels, regular employee feedback, and adherence to its Code of Conduct. A structured system is in place for raising concerns, which are reviewed and addressed confidentially and in a timely manner.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY2025-26			FY2024-25		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male	1361	-	-	1,326	-	-
Female	66	-	-	66	-	-
Total Permanent Workers						
Male	2400	2400	100	2,465	2,465	100
Female	-	-	-	-	-	-

**8. Details of training given to employees and workers**

Category	Total (A)	FY 2025-26				FY 2024-25				
		On Health and Safety Measures		On Skills upgradation		On Health and Safety Measures		On Skills upgradation		
		No. (B)	%(B/A)	No. (C)	%(C/A)	Total (D)	No. (E)	%(E/D)	No. (F)	%(F/D)
<b>Employees</b>										
Male	1401	1164	83	1145	82	1414	850	60	1185	84
Female	77	56	73	55	71	78	33	42	44	56
Total	1478	1220	83	1200	81	1492	883	59	1229	82
<b>Workers</b>										
Male	8386	6989	83	5954	71	8379	7305	87	6020	72
Female	537	281	52	371	69	216	211	98	216	100
Total	8923	7270	81	6325	71	8595	7516	87	6236	72



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

Category	FY2025-26			FY2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	1361	1361	100	1414	1414	100
Female	66	66	100	78	78	100
Total	1427	1427	100	1492	1492	100
<b>Workers</b>						
Male	8386	8386	100	8379	8379	100
Female	537	537	100	216	216	100
Total	8923	8923	100	8595	8595	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, the coverage of such system?**

Yes, the Company has implemented a formal occupational health and safety management system across its manufacturing operations, supported by ISO 45001 certification. The system is designed to provide structured coverage across all relevant locations and includes policy deployment, risk assessment, safety training, audits, incident reporting, contractor safety management, and regular review mechanisms. Dedicated EHS teams and site-level safety committees support implementation and continuous improvement, helping embed safety as a core operating priority.

**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 Company follows a structured approach to identifying work-related hazards and assessing risks across routine and non-routine activities, in line with its Health and Safety Policy. This includes periodic hazard identification and risk assessments, regular safety audits and inspections, and active employee participation through suggestions, safety meetings, toolbox talks, and awareness initiatives such as Safety Month. Together, these processes support timely risk mitigation and help strengthen a proactive culture of workplace safety.

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

Yes, the Company has established processes that enable workers to report work-related hazards, unsafe conditions, and near misses through designated safety channels and supervisory mechanisms. These processes are supported by the ISO 45001:2018 Occupational Health and Safety Management System, which provides a structured framework for identifying, assessing, and mitigating workplace risks. Through this approach, the Company seeks to ensure that workers are able to raise safety concerns promptly and that appropriate action is taken in a timely and systematic manner.

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

Yes, in addition to occupational health support, the Company provides employees and workers with access to non-occupational medical and healthcare services through initiatives such as regular health check-ups, medical support arrangements, diagnostic camps, and other preventive health programmes. The Company believes that supporting the overall health and well-being of its workforce is an important part of building a resilient, engaged, and productive organisation.



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

**(BRSR Core Attribute 5: Enhancing Employee Wellbeing and Safety)**

Safety incident/ numbers	Categories	FY2025-26	FY2024-25*
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0.0023
Total recordable work-related injuries	Employees	0	0
	Workers	0	1
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

\*Previous year figures have been restated, wherever necessary.

Note: Data reported is inclusive of contractual workforce.

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

In line with the Company's Health and Safety Policy, several measures are implemented to provide a safe and healthy workplace for all employees and workers. The Company continues to invest in technologies and process improvements aimed at reducing manual interaction with machinery, while ensuring compliance with applicable statutory requirements through regular safety audits. In addition, new facilities are designed using advanced technology and are equipped with comprehensive safety features to minimise health and safety risks. Recognising its workforce as a valued asset, the Company remains committed to safeguarding their health, safety, and overall well-being.

**Measures implemented at all locations include:**

1. Providing medical insurance coverage to all employees.
2. Ensuring first aid and other medical services are readily available at all locations.
3. Training personnel on best safety procedures and skills for efficient and safe duty performance.
4. Regular mock drills are conducted to assess the adequacy and readiness of the response plan. All incidents, near misses, and observations are thoroughly investigated to implement timely mitigation measures.
5. Carefully monitoring occupational health to ensure processes are safe and do not harm personnel.
6. Qualified safety officers act as dedicated health and safety coordinators on the shop floor, ensuring the implementation of safe work practices. These coordinators, along with the central safety team, conduct regular safety walkthroughs.
7. Implementing inspection systems and conducting regular audits to identify and mitigate potential safety and health issues.

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

	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	1	0	-
Health & Safety	0	0	-	1	0	-



14. Assessments for the year

Assessment of Plants and Offices on the following & the % of plants and offices covered by it	% 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.

Every safety incident and near miss is subjected to a detailed investigation, and appropriate risk mitigation measures are implemented in line with the Company's established standards for incident classification, reporting, and investigation. Upon reporting of an incident, structured methodologies are used to identify the root cause, following which corrective and preventive actions are recommended by the investigation team and reviewed at multiple levels of management. These learnings and actions are then implemented across relevant locations to strengthen workplace safety and prevent recurrence.

Some of the measures undertaken to improve safety conditions on the shop floor include:

- installation of static charge dissipaters in fire-prone areas;
- provision of hose reels at identified locations;
- installation of hand railings around fire extinguishers to prevent accidental collisions;
- deployment of fire suppression systems in exhaust ducts; and
- installation of acoustic enclosures on vibrating machines, among other interventions.

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, we provide life insurance and compensation packages to employees and workers in the event of death or permanent disability due to medical reasons.

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

The Company seeks to ensure that statutory obligations relating to labour and employment are appropriately complied with by relevant value chain partners through contractual provisions, due diligence processes, audits, and engagement mechanisms. Suppliers and contractors are expected to comply with applicable legal requirements, while the Company, as principal employer where relevant, undertakes periodic reviews and verification. This approach supports both legal compliance and responsible business conduct across the value chain.

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

Total no. of affected employees/ workers		
Category	FY2025-26	FY2024-25
Employees	Nil	Nil
Workers	Nil	Nil
No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment		
Category	FY2025-26	FY2024-25
Employees	Nil	Nil
Workers	Nil	Nil



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)

Yes, the Company is dedicated to supporting its employees through significant career transitions during the employment and career endings such as retirement or termination of employment. To facilitate these transitions smoothly, the Company focuses on maintaining open lines of communication and consultation. Employees are encouraged to actively engage with the human resources team, allowing them to clarify any uncertainties and receive personalized advice tailored to their specific circumstances.

In line with this approach, the Company considers offering opportunities for contractual employment to retiring individuals on a case-by-case basis. This thoughtful evaluation ensures that support is customized to meet individual needs while aligning with the operational capabilities of the Company. This is part of our broader commitment to provide personalized support to our employees as they prepare to transition out of their roles.

Furthermore, recognizing the importance of health care benefits, the Company ensures that retirees continue to receive medical insurance coverage.

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	61
Working Conditions	61

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 financial year, all assessed value chain partners were found to be compliant with the Company's requirements on health and safety practices and working conditions. No significant risks or concerns were identified through the assessment process.

Accordingly, no corrective actions were required during the reporting period. The Company continues to engage with its value chain partners to reinforce responsible workplace practices, occupational health and safety standards, and compliance with applicable requirements.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTEREST OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

ESSENTIAL INDICATORS

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

The Company's stakeholder engagement approach is rooted in the understanding that sustainable value creation depends on strong and trusted relationships with all those who influence, or are influenced by, our operations and decisions.

The Company identifies its stakeholders based on two key considerations:

- their ability to influence the Company's decisions, policies, and operations; and
- the extent to which they are impacted by the Company's business activities. This approach helps ensure that stakeholder engagement remains relevant, inclusive, and responsive.

Key Stakeholder Groups

I. Internal Stakeholders

- **Employees:** Employees are engaged through structured communication, development opportunities, and a safe, healthy, and inclusive work environment.
- **Senior Management and Board of Directors:** They provide strategic oversight and uphold high standards of governance, integrity, and compliance.
- **Shareholders:** Shareholders are engaged through transparent disclosures, regular financial reporting, and consistent communication on business performance, strategy, and long-term value creation. The company ensures the protection of shareholder interests through strong governance practices and equitable treatment.



**II. External Stakeholders**

- **Value Chain Partners (Suppliers, Dealers, and Distributors):** The Company maintains long-term relationships with its value chain partners based on trust, transparency, mutual growth, and responsible business conduct.
- **Consumers:** We are committed to delivering high-quality products and services that meet safety and performance standards, along with robust after-sales support to ensure customer satisfaction.
- **Broader Community:** Our CSR initiatives are guided by its commitment to inclusive development. We actively engage in areas such as education, healthcare, sanitation, and environmental conservation, especially in communities around its operational sites.
- **Regulatory Authorities:** Regulators are engaged through timely compliance, accurate reporting, and adherence to applicable laws and standards. The Company maintains proactive communication and ensures alignment with evolving regulatory requirements to uphold accountability and ethical conduct.

Engagement is carried out through a mix of formal and informal channels, including employee feedback mechanisms, vendor meetings, customer service platforms, community consultations, audits, surveys, and structured Board-level reviews. Through systematic stakeholder identification and engagement, the Company ensures that stakeholder perspectives are meaningfully integrated into business strategy, risk management, and sustainability initiatives, reinforcing its long-term commitment to responsible business conduct.

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

Stakeholder group (Whether identified as Vulnerable & Marginalized)	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagements
<b>Employees &amp; Workers</b> (No)	E-mails, internal newsletters, communication meetings, leadership site visits and interactions, employee engagement surveys, induction and regular training programmes, toolbox talks, and safety drills.	Regularly	Engagement with employees and workers focuses on communicating the Company's vision, mission, business performance and future plans, while also addressing employee welfare, workplace health and safety, skill development and support from management. Discussions also cover workplace hazards and controls, employee recognition, capability building and awareness on the Company's core values.
<b>Shareholders</b> (No)	Annual General Meeting, corporate website, Annual Report, social media, earnings calls, press releases, grievance redressal mechanism, newspaper publications, e-mails and text messages.	Quarterly	Engagement with shareholders is focused on transparent and timely communication on business performance, profitability, organisational growth and corporate governance practices. The Company also uses these interactions to address investor queries, strengthen investor relations and provide updates on key business developments.



Stakeholder group (Whether identified as Vulnerable & Marginalized)	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagements
<b>Regulatory Authorities</b> (No)	Periodic reports, statutory submissions, and direct and indirect interactions through industrial associations and other relevant forums.	Monthly / Annually	Engagement with regulatory authorities is undertaken to ensure timely statutory reporting, adherence to applicable rules and regulations, and resolution of matters raised by government or regulatory bodies. These interactions support compliance, business continuity and responsible operations.
<b>Communities</b> (Yes)	Open dialogue with local communities, need-based surveys to understand community requirements, awareness meetings and health camps.	Regularly	Community engagement is focused on understanding local needs and supporting inclusive development around the Company's operational areas. Key areas of engagement include health and hygiene, education, skill development, infrastructure development and water conservation, with the objective of strengthening community well-being and resilience.
<b>Value Chain Partners</b> (No)	Regular meetings with suppliers, plant visits and ongoing business interactions.	Regularly	Engagement with value chain partners is aimed at strengthening responsible sourcing, operational efficiency and supplier capability. Key areas include sharing industry best practices, competency development of local vendors, performance feedback, rewards and recognition, and alignment with the Company's quality, compliance and sustainability expectations.
<b>Customers</b> (No)	Regular personal interactions and discussions, market surveys, customer surveys and plant visits.	Regularly	Customer engagement focuses on understanding evolving requirements, strengthening customer trust and ensuring responsiveness. Key topics include timely resolution of customer complaints, product and service quality, timely delivery, feedback on performance, and continuous improvement in customer satisfaction.

**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.**

The Company has institutionalised stakeholder engagement through designated Board-level committees. The Stakeholders' Relationship Committee oversees shareholder/ debenture holders related matters to ensure transparency and timely resolution, while the Corporate Social Responsibility Committee guides the planning, implementation, and review of the Company's CSR initiatives.



Stakeholder engagement on key matters such as ESG, EHS, and sustainability is undertaken through structured mechanisms including employee interactions, community consultations, supplier engagement, and customer feedback. Insights arising from these engagements are reviewed by senior management and escalated to the Board, as appropriate. This enables the Board to remain informed and provide guidance where necessary, ensuring that stakeholder perspectives are meaningfully reflected in strategic decision-making.

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

Yes, the Company uses stakeholder consultation process to periodically appraise ESG risks and environmental and social topics that pose risks/ opportunities to business. Our customers provide us deep insight into topics such as carbon neutrality, energy investments in renewables, among others. The Company works to align policies and procedures to ensure greener products and practices with oversight of robust policies informed by our stakeholders. Our alignment with our customer policies to ensure synergy and engagement with value chain are also key activities to ensure inputs are incorporated.

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

The Company actively identifies and engages with vulnerable and marginalized stakeholder groups through structured community needs assessments and stakeholder consultations. Based on these inputs, the Company implements focused CSR initiatives designed to promote inclusive development.

**Key areas of intervention include:**

- Preventive healthcare in underprivileged communities
- Support to old age homes and elderly care initiatives
- Educational assistance to students from disadvantaged backgrounds
- Skill development and vocational training for unemployed youth and women
- Assistance and inclusion programs for persons with disabilities
- Women empowerment through self-help initiatives and livelihood support
- Rural development and infrastructure improvement in underserved areas

Each programme is overseen by dedicated project committees that monitor implementation, address grievances, and take timely corrective action wherever required. Stakeholder feedback is regularly incorporated to enhance the relevance and effectiveness of these initiatives. Through this approach, the Company remains committed to equitable and inclusive growth, ensuring that the concerns of vulnerable groups are addressed in a responsive, transparent, and sustained manner.

**PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS**

**ESSENTIAL INDICATORS**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	1427	1309	92	1392	413	30
Other than permanent	51	32	63	100	6	6
<b>Total Employees</b>	<b>1478</b>	<b>1341</b>	<b>91</b>	<b>1492</b>	<b>419</b>	<b>28</b>



Workers						
Permanent	2400	2046	85	2465	1794	73
Other than permanent	6523	5336	82	6130	3310	55
<b>Total Workers</b>	<b>8923</b>	<b>7382</b>	<b>83</b>	<b>8595</b>	<b>5104</b>	<b>60</b>

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

**100% of employees and workers of the Company are paid more than or equal to the minimum wage, as applicable in their respective jurisdiction.**

Category	FY2025-26					FY2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No.(C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>										
Male	1361	-	-	1361	100	1326	-	-	1326	100
Female	66	-	-	66	100	66	-	-	66	100
<b>Other than Permanent</b>										
Male	40	-	-	40	100	88	-	-	88	100
Female	11	-	-	11	100	12	-	-	12	100
<b>Workers</b>										
<b>Permanent</b>										
Male	2400	-	-	2400	100	2465	-	-	2465	100
Female	-	-	-	-	-	-	-	-	-	-
<b>Other than Permanent</b>										
Male	5986	1023	17	4963	83	5914	1455	25	4459	75
Female	537	168	31	369	69	216	37	17	179	83

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

**a. Median remuneration/ wages**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (Million INR)	Number	Median remuneration/ salary/ wages of respective category (Million INR)
Board of Directors (BoD)	7	1.40	3	6.4
Key Managerial Personnel	4	53.52	0	-
Employees other than BoD and KMP	1357	0.93	66	0.93
Workers (Permanent)	2400	0.57	0	-

**b. Gross wages paid to females as % of total wages paid by the entity, in the following format:  
(BRSR Core Attribute 6: Enabling Gender Diversity in Business)**

	FY2025-26	FY2024-25
Gross wages paid to females as % of total wages – (B/A)	4.2%	2.8%

**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, Ms. Poonam Bharti, the Chief Human Resources Officer, is responsible for addressing any human rights issues related to the business. The Company also has a Human Rights Policy, Code of Conduct & Ethics and POSH Policy designed to promote and protect human rights within the organization, its operations, and supply chain. The policy ensures no retaliation against employees or associates who raise concerns. We are dedicated to upholding fundamental human rights principles, ensuring fair treatment, dignity, and equality for all individuals associated with us, including employee contractors, customers, and stakeholders. The policy aims to create a positive and inclusive work environment while adhering to international human rights laws and conventions. Additionally, an ESG Steering Committee meets quarterly to address any human rights impacts or issues related to the business.

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

The Company has established internal mechanisms to receive, review, and address grievances relating to human rights and workplace dignity. Employees may raise concerns through reporting managers, Human Resources department, senior management, or formal grievance and whistle-blower channels. These mechanisms are designed to ensure fairness, confidentiality, and timely resolution, while fostering a culture of openness and non-retaliation.

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

	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labor	Nil	Nil	-	Nil	Nil	-
Forced Labor/Involuntary Labor	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

**7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:  
(BRSR Core Attribute 6: Enabling Gender Diversity in Business)**

	FY2025-26	FY2024-25
Total complaints reported under the 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.**

The Company is committed to protecting complainants against any form of retaliation arising from good faith reporting of discrimination, harassment, or related concerns. Complaints are handled with due confidentiality, sensitivity, and impartiality, and the Company follows the principles of natural justice in reviewing such matters. Any adverse action against a complainant is not tolerated.

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

Yes. Human rights expectations are reflected in the Company's agreements, supplier codes, and other relevant contractual frameworks. The Company expects its business partners to uphold principles relating to fair treatment, non-discrimination, prevention of child and forced labour, and compliance with applicable labour and human rights requirements.

**10. Assessment for the year**

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

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

During the financial year, 100% of the Company's plants and offices were assessed on key workplace and labour-related parameters, including child labour, forced/involuntary labour, workplace harassment, discrimination at workplace and discrimination in wages.

Based on the assessments, no significant risks or concerns were identified across the assessed parameters. Accordingly, no corrective actions were required during the reporting period.

The Company continues to maintain oversight through its internal policies, statutory compliance mechanisms, workplace governance processes and periodic reviews to ensure continued alignment with applicable labour laws, ethical workplace practices and responsible business conduct expectations.

**LEADERSHIP INDICATORS**

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

During the reporting period, no business processes have been modified or introduced for addressing human rights grievances/ complaints as there was no complaint/grievance related to human rights during the year.

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

The Company conducts comprehensive human rights due diligence to ensure the protection and promotion of human rights across its operations and supply chain. This due-diligence process includes:

- **Assessment of Risks:** Identifying and evaluating potential human rights risks associated with business activities, including those related to employees, contractors, suppliers, and communities.
- **Policy Implementation:** Ensuring that all business agreements and contracts include critical human rights requirements, and that the Code of Conduct for Business Partners is adhered to by all suppliers and service providers.
- **Monitoring and Reporting:** Regularly monitoring compliance with human rights standards and reporting any violations or concerns. This includes maintaining transparency and openness at all organizational levels.
- **Training and Awareness:** Providing training to senior members and other relevant personnel on handling human rights complaints, ensuring sensitivity, confidentiality, and appropriate judgment.

**Grievance Mechanisms:** Establishing mechanisms such as the Whistle Blower Policy to allow employees to report any suspected or actual misconduct anonymously, including human rights grievances, without fear of retaliation.

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

Yes. The Company endeavours to ensure that its premises and offices are accessible to differently abled visitors in line with applicable legal requirements and its broader commitment to inclusion. Necessary arrangements and practical accommodations are made, wherever required, to promote accessibility and dignity for all stakeholders.

**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: (BRSR Core Attribute 3: Energy footprint)**

Parameter	Units	FY 2025-26	FY 2024-25
<b>From renewable sources</b>			
Total electricity consumption (A) (Solar)	GJ	172,037.53	158,692.67
Total fuel consumption (B)	GJ	-	-
Energy consumption through other sources (C)	GJ	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>GJ</b>	<b>172,037.53</b>	<b>158,692.67</b>
<b>From non-renewable sources</b>			
Total electricity consumption (D)	GJ	583,985.04	552,039.64
Total fuel consumption (E)	GJ	76,588.82	88,565.13
Energy consumption through other sources (F)	GJ	-	0.00
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>GJ</b>	<b>660,573.86</b>	<b>640,604.77</b>
Total energy consumed (A+B+C+D+E+F)	GJ	832,611.39	799,297.43
<b>Energy intensity per rupee of turnover</b>	GJ/ Million INR	23.61	25.14
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power</b>	GJ/ Million USD	480.22	519.42
<b>Energy intensity in terms of physical output*</b>	GJ/ MT	39.74	-

**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. Reasonable assurance by TÜV SÜD South Asia Private Limited.

**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 site/facilities of the Company are classified as designated consumer under the Performance, Achieve, and Trade (PAT) scheme.

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

**(BRSR Core Attribute 2: Water footprint)**

Parameter	Units	FY2025-26	FY2024-25
<b>Water withdrawal by source (in kiloliters)</b>			
(i) Surface water	KL	-	214.10
(ii) Groundwater	KL	396,403.16	375,778.83
(iii) Third party water	KL	3,063.11	1,975.20
(iv) Seawater / desalinated water	KL	-	-
(v) Others	KL	-	22.00
<b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>	<b>KL</b>	<b>399,466.27</b>	<b>377,990.13</b>
<b>Total volume of water consumption (in kiloliters)</b>	<b>KL</b>	<b>381,854.51</b>	<b>361,117.03</b>
<b>Water intensity per rupee of turnover</b>	KL/Million INR	<b>10.83</b>	<b>11.36</b>
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b>	KL/Million USD	220.24	234.67
<b>Water intensity in terms of physical output</b>	KL/ MT	18.23	-

**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. Reasonable assurance by TÜV SÜD South Asia Private Limited.

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

**(BRSR Core Attribute 2: Water footprint)**

Parameter	FY2025-26 Current Financial Year	FY2024-2025 Previous Financial Year
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) To Surface water		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
No treatment	-	154.00
With treatment -Primary	1966	-
(iii) To Seawater		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
No treatment	1,135.00	2,170.00
With treatment – Tertiary	7,850.00	14,549.10
(v) Others		
No treatment	-	-
With treatment – Tertiary	6536	-
<b>Total water discharged (KL)</b>	<b>17,487.00</b>	<b>16,873.10</b>

**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. Reasonable assurance by TÜV SÜD South Asia Private Limited.



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

Yes. The Company has implemented Zero Liquid Discharge (ZLD) at both its manufacturing plants in India, located at Ghaziabad, Uttar Pradesh and Pathredi, Rajasthan. Both facilities are equipped with on-site Effluent Treatment Plants (ETP), Sewage Treatment Plants (STP), and Reverse Osmosis (RO) systems, which enable wastewater to be treated, recycled, and reused within the premises for operational processes, toilet flushing, and greenbelt maintenance. The management and disposal of treated effluents are carried out in accordance with the consent conditions prescribed by the respective State Pollution Control Boards. The Company continues to strengthen its water stewardship approach through greater reuse of treated water, reduced dependence on freshwater, and expansion of rainwater harvesting and recharge initiatives, in line with its broader commitment to responsible water management and environmental sustainability.

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

Parameter	Please specify unit	FY2025-26	FY2024-25
NOx	MT	0.87	1.65
SOx	MT	0.03	0.06
Particulate matter (PM)	MT	0.08	0.21
Volatile organic compounds (VOC)	-	-	-

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

No.

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

**(BRSR Core Attribute 1: Green-house gas (GHG) footprint)**

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions	MT CO2e	6,945.61	5,743.52
Total Scope 2 emissions	MT CO2e	115,454.73	111,477.56
Total Scope 1 and Scope 2 emissions per rupee of turnover	MT CO2e / INR Million.	3.47	3.69
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	MT CO2e / USD Million	70.60	76.18
Total Scope 1 and Scope 2 emission intensity in terms of physical output*	MT CO2e / MT	5.84	-

**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. Reasonable assurance by TÜV SÜD South Asia Private Limited.

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

Yes. The company has undertaken a range of focused initiatives to reduce greenhouse gas emissions across its operations. The Company's approach is built around four key themes (**renewable energy adoption, cleaner fuel transition, energy-efficient technologies, and process optimization**) aimed at reducing energy consumption, improving operational efficiency and lowering the carbon footprint of manufacturing operations.

**1. Scaling Renewable Energy**

The Company continued to increase the share of renewable energy in its overall energy mix through the use of **solar energy at the Ghaziabad plant**. During the reporting period, nearly **21% of the Company's electricity consumption was met through renewable sources**.



**2. Transitioning to Cleaner Fuels**

To reduce emissions from conventional fossil fuel use, the Company has adopted **Piped Natural Gas (PNG)** as a cleaner fuel alternative across relevant operations. This supports the Company's efforts to reduce the environmental impact of fuel consumption while improving the emissions profile of its manufacturing processes.

**3. Improving Energy Efficiency Across Utilities**

The Company implemented multiple utility-level energy efficiency initiatives across its plants. These included:

- Replacement of conventional fans with **energy-efficient BLDC fans**
- Retrofitting of **EC fans** in air washer units and cooling towers
- Replacement of IE2 motors with **IE4-rated motors**
- Installation of **zero-loss auto drains** in air receivers to reduce compressed air losses
- Deployment of advanced compressed air systems, including efficient compressors and dryers
- Right-sizing of pumps and motors to match actual operating requirements

These measures helped reduce avoidable energy consumption in critical utility systems and improve equipment-level efficiency.

**4. Optimising Manufacturing Processes**

In addition to utility improvements, the Company also undertook process-level interventions to improve energy performance in manufacturing operations. These included:

- Installation of **Variable Frequency Drives (VFDs)** in die casting machines
- Upgradation of electrical controls on holding furnaces
- Conversion from two-phase to three-phase power in selected furnace operations
- Optimisation of continuous heating furnaces
- Reduction in chemical pump motor speed through redesigned flow controls
- Elimination of heaters from ultrasonic cleaning tanks
- Installation of transparent polycarbonate sheets on the shop floor to improve natural lighting and reduce dependence on artificial lighting

These interventions helped embed energy efficiency into day-to-day manufacturing operations and supported reduction in associated GHG emissions.

**5. Energy Saving Initiatives**

The Company implemented multiple energy efficiency initiatives during the year, including BLDC fan upgrades, compressed air system optimisation, EC fan retrofits, cooling tower efficiency improvements, pump and motor right sizing, and furnace optimisation. These initiatives contributed to reduced electricity consumption and lower Scope 1 and Scope 2 emissions, in addition to renewable electricity generated through solar energy deployment.

**6. Strengthening Emission Control and Monitoring**

The Company also implemented initiatives to strengthen emission control and monitoring. **Retro-fit Emission Control Devices (RECDs)** were installed in DG sets at Ghaziabad and Pathredi to reduce air pollutant emissions and improve compliance. At Pathredi, this resulted in reduction of particulate matter, carbon monoxide and hydrocarbons from DG set emissions. Further, an **online stack monitoring system** was installed at Pathredi to enable real-time monitoring of emissions data.



**9. Provide details related to waste management by the entity, in the following format:  
(BRSR Core Attribute 4: Embracing circularity – details related to waste management by the entity)**

Parameter	FY2025-26	FY2024-25*
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	181.15	177.22
E-waste (B)	10.49	7.61
Bio-medical waste (C)	0.01	-
Construction and demolition waste (D)	1,526.36	-
Battery waste (E)	10.51	22.42
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	4,310.96	4,666.25
Other Non-hazardous waste generated (H).	28,518.89	22,686.17
<b>Total Waste Generated (MT)</b>	<b>34,558.36</b>	<b>27,559.67</b>
<b>Waste intensity per rupee of turnover (MT / Million INR)</b>	0.98	0.87
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (MT/Million USD)</b>	19.93	17.91
Waste intensity in terms of physical output	1.65	-
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycle	20,425.77	17,651.06
(ii) Re-used	4,638.26	35.19
(iii) Other recovery operations	2,058.29	1,999.43
<b>Total</b>	<b>27,122.32</b>	<b>19,685.68</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	66.88	408.93
(ii) Landfilling	41.70	47.94
(iii) Other disposal operations	7,328.02	7,417.10
<b>Total</b>	<b>7,436.60</b>	<b>7,873.97</b>

\* Previous year figures have been restated, wherever necessary.

**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. Reasonable assurance by TÜV SÜD South Asia Private Limited.

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

The Company manages waste and process-related environmental risks through a combination of treatment systems, preventive maintenance, process optimisation, and compliance-led handling practices. Waste is segregated at source into categories such as recyclables, organic waste, and non-recyclables, and is disposed of through authorised vendors approved by the Pollution Control Boards. Wastewater generated from operations is treated through in-house Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP), while continuous efforts are made to reduce the use of toxic chemicals in treatment and cleaning processes. During the year, the Company further strengthened its effluent treatment systems through initiatives such as RO membrane replacement, activated carbon media replacement, and FRP coating on tube settlers to reduce leakages and



improve treatment efficiency. These practices are aligned with applicable consent conditions and hazardous waste authorisations issued by the respective State Pollution Control Boards. Guided by the principles of Reduce, Reuse, and Recycle (3R), the Company continues to focus on waste minimisation, recycling, and responsible disposal in line with legal requirements and operational opportunities

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

No, for SPRL standalone, the company does not have any operations/offices in ecologically sensitive areas.

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.
Nil			

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

During the financial year, the Company did not undertake any project that required an Environmental Impact Assessment (EIA) under the applicable environmental laws and regulations. Accordingly, no EIA was required to be conducted,

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

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

**Yes.** The Company is compliant with the applicable environmental laws, regulations and guidelines in India, including requirements under the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment (Protection) Act and rules thereunder.

The Company monitors environmental compliance through applicable statutory approvals, consent conditions, internal review mechanisms, environmental management systems and periodic interactions with regulatory authorities. During the financial year, no material non-compliances were reported under applicable environmental laws and regulations, and no fines, penalties or regulatory actions were imposed by pollution control boards, courts or other competent authorities.

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	Details of fines / penalties / action	Corrective action taken, if any
Nil					



**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:** Pathredi, Rajasthan

(ii) **Nature of operations:** Manufacturing

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

Parameter	Units	FY2025-26	FY2024-25
<b>Water withdrawal by source (in kiloliters)</b>			
(i) Surface water	KL	-	-
(ii) Groundwater	KL	1,26,121.16	1,13,502.83
(iii) Third party water	KL	486.09	237.75
(iv) Seawater / desalinated water	KL	-	-
(v) Others	KL	-	-
<b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>	<b>KL</b>	<b>1,26,607.26</b>	<b>1,13,740.6</b>
<b>Total volume of water consumption (in kiloliters)</b>	<b>KL</b>	<b>1,26,607.26</b>	<b>1,13,740.6</b>
Water intensity per rupee of turnover (Water consumed /turnover)	KL / Million INR	3.59	3.58
<b>Water discharge by destination and level of treatment (in kiloliters)</b>			
(i) Into Surface water	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify level of treatment	KL	-	-
(ii) Into Groundwater	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify level of treatment	KL	-	-
(iii) Into Seawater	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify level of treatment	KL	-	-
(iv) Sent to third parties	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify level of treatment	KL	-	-
(v) Others	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify level of treatment	KL	-	-
<b>Total water discharged (in kiloliters)</b>	<b>KL</b>	<b>-</b>	<b>-</b>

**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, Reasonable assurance by TÜV SÜD South Asia Private Limited.



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

Parameter	Unit	FY 2025-2026 (Current Financial Year)	FY 2024-2025
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)			
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional)– the relevant metric may be selected by the entity			

The Company recognises the importance of progressively enhancing visibility on value chain emissions. Going forward, the Company is in the process of evaluating suitable approaches to strengthen Scope 3 emissions assessment and disclosure, subject to data availability, relevance of emission categories, operational feasibility and value chain readiness.

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

No.

**3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

Nil.

**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	Solar energy deployment	Solar energy was deployed during FY 2025–26 to increase the share of renewable energy in the Company's overall energy mix and reduce dependence on conventional power sources.	Generated 4,77,88,175 kWh during the year and contributed to reduction in the Company's overall carbon footprint.
2	Energy-efficient EC fans in air washers	Conventional air washer blowers were replaced with energy-efficient EC fans across 12 air washer units to improve energy efficiency.	Annual energy saving of 75,962 kWh.
3	Cooling tower efficiency improvement	Aluminium blades in 7 cooling towers were replaced with FRP blades to improve equipment efficiency and reduce energy consumption.	Annual energy saving of 88,344 kWh.
4	Pump right-sizing	A 5.5 kW transfer pump of RO-234 was replaced with a 1.5 kW pump to optimise energy consumption.	Energy saving of 33,120 kWh.
5	IE4 motor replacement	IE2 motors in air washers were replaced with IE4-rated motors to improve motor efficiency.	Annual energy saving of 19,596 kWh.
6	Zero-loss auto drains in air receivers	Timer-based moisture drains in air receivers were replaced with zero-loss auto drains to reduce compressed air losses and improve efficiency.	Energy saving of 44,262 kWh.
7	Motor right-sizing in production equipment	Motors in sand blasting, keystone grinding, and solutionizing furnaces were right-sized / replaced with more efficient alternatives to optimise power consumption.	Combined energy savings of 20,592 kWh, 20,420 kWh, and 59,875 kWh across the respective applications.



S. No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
8	BLDC fan motor upgradation	Conventional exhaust fan motors on the shop floor were upgraded to energy-efficient BLDC fan motors across multiple units.	Estimated annual energy saving of 384,435 kWh.
9	Advanced compressed air system	Advanced compressed air systems, including Kaeser compressors and dryers, were deployed to improve efficiency of air systems.	Estimated energy saving of 374,805 kWh.
10	VFD installation in die casting machines	Variable Frequency Drives (VFDs) were installed in 4-cavity die casting machines to optimise energy use in operations.	Energy saving of 3,000 kWh.
11	Furnace and process optimisation	Modifications were carried out in holding furnaces and continuous heating furnaces, including supply conversion from 2-phase to 3-phase and process optimisation measures.	Energy savings of 1,350 kWh and 45,780 kWh, respectively.
12	Chemical pump and ultrasonic cleaning optimisation	Chemical pump motor speed was reduced by redesigning flow controls, and heaters were eliminated from ultrasonic cleaning tanks to reduce power consumption.	Energy savings of 19,278 kWh and 10,800 kWh, respectively.
13	Natural lighting enhancement	Transparent polycarbonate sheets were installed on the shop floor to improve use of natural light and reduce dependence on artificial lighting.	Improved natural lighting and reduction in lighting-related energy consumption.
14	RECD installation in DG sets	Retro-fit Emission Control Devices (RECDs) were installed in DG sets to reduce air pollutant emissions and improve compliance.	At Pathredi, particulate matter reduced from 85 to 18, carbon monoxide from 72 to 15, and hydrocarbons from 68 to 14. At Ghaziabad, DG emissions remained within prescribed CAQM limits.
15	Online stack monitoring	An online stack monitoring system was installed to enable real-time monitoring of emissions data	Strengthened transparency, real-time emissions tracking, and data-driven responsiveness
16	Turbo ventilators for fume extraction	Turbo ventilators were installed to improve fume exhaust and workplace air quality.	Improved fume extraction and strengthened occupational and environmental conditions on the shop floor.
17	Leakage control and statutory water audits	Water leakage control measures were implemented to reduce groundwater extraction, and statutory water audits were carried out in line with regulatory requirements.	Groundwater extraction remained within permissible NOC limits and compliance with statutory requirements was strengthened.
18	Calibration of WQMS and OCEMS	The Water Quality Monitoring System (WQMS) and Online Continuous Effluent Monitoring System (OCEMS) were calibrated to improve monitoring reliability.	Enhanced accuracy and reliability of water quality and effluent monitoring data.



S. No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
19	Effluent treatment improvement	The Company strengthened its effluent treatment systems through RO membrane replacement, activated carbon media replacement, and FRP coating on tube settlers to improve treatment efficiency and prevent leakages.	Improved quality of treated water, better treatment performance, and increased potential for recycling and reuse within operations
20	Rainwater harvesting infrastructure	Additional 400 KL rainwater collection tank was constructed to strengthen water conservation and reduce freshwater dependency	Approximately 2,300 m <sup>3</sup> of rainwater was collected and used in the process.
21	RO infrastructure optimisation	Three smaller RO units were consolidated into one higher-capacity unit to optimise water use and reduce borewell dependency.	Reduction in borewell water consumption by 7.5 m <sup>3</sup> per day.
22	Environmental monitoring audit	A comprehensive environmental monitoring audit was conducted by an external agency to review compliance and identify opportunities for improvement.	Strengthened environmental governance, compliance assurance, and continuous improvement in environmental performance

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

Yes, the Company has a Business Continuity Plan and a Disaster Management Plan to address potential disruptions to business activities or processes. Business Continuity Planning ensures the adequacy of existing systems and processes to prevent and recover from potential risks, maintaining the delivery of products or services at predefined acceptable levels after a disruptive incident. Comprehensive Business Continuity Plans cover all aspects of operations and are tested periodically. Risks are mapped based on their likelihood and impact. Regular audits and mock drills are conducted to strengthen the system and verify the effectiveness of emergency response procedures. Additionally, regular training is provided to all relevant personnel on the use of equipment like fire extinguishers and First-Aid treatment.

**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.**

The Company does not currently identify any significant adverse environmental impact arising from its value chain that would be considered material in the context of its present assessment. However, the Company continues to engage with suppliers and partners to encourage more responsible environmental practices and strengthen sustainability across the value chain.

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

The Company assessed the maturity level and environmental impact of value chain partners covering 61% of business value, including relevant raw material and packaging material suppliers. The assessment focused on understanding supplier practices across key environmental parameters such as regulatory compliance, resource efficiency, energy management, water management, waste management and overall environmental stewardship.

**8. How many Green Credits have been generated or procured:**

**a. By the listed entity**

During the financial year, the Company did not generate or procure any Green Credits under the applicable Green Credit framework.

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

Based on information available with the Company, no Green Credits were reported as generated or procured by the top ten value chain partners, in terms of value of purchases and sales, respectively, during the financial year.



**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.**

14

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 Industry (CII)	National
2	Society of Indian Automobile Manufacturers (SIAM)	National
3	Indo-German Chamber of Commerce	International
4	Automotive Component Manufacturers Association of India (ACMA)	National
5	Engineering Export Promotion Council	National
6	PHD Chamber of Commerce and Industry	National
7	Indian Trade Promotion Organisation	National
8	Association Chamber of Commerce & Industry of Uttar Pradesh	National
9	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
10	The Associated Chambers of Commerce & Industry in India (ASSOCHAM)	National

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

Name of authority	Brief of the case	Corrective action taken
No corrective actions applicable as no issues related to anti-competitive conduct observed		



**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
1	The Company supports the development and strengthening of regulatory and industry frameworks related to environmental sustainability, water stewardship, and ESG disclosures, including initiatives led by the Central Pollution Control Board (CPCB) on Extended Producer Responsibility (EPR), the Central Ground Water Authority (CGWA) on groundwater management, and industry-led frameworks such as the BRSR Core guidelines through the Confederation of Indian Industry (CII).	The Company engages through formal consultations with regulatory authorities and active participation in industry forums.	Yes	As and when required	-

**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
Not Applicable, as no Social Impact Assessments (SIA) were required to be undertaken under applicable laws.					

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 INR)
Not applicable as no projects have ongoing or required R&R efforts.						

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

The Company collaborates closely with the community in designated areas to implement Corporate Social Responsibility (CSR) initiatives. Our CSR department has established a feedback mechanism across all its projects, allowing any aggrieved individual or group to express their concerns either annually or as needed. This system ensures ample opportunities for the community to voice and address their concerns. Impact studies are carried out by third party to assesses the impacts through engagement of our community programs.



**4. Percentage of input material (inputs to total inputs by value) sourced from suppliers: (BRSR Core Attribute 7 : Enabling Inclusive Development)**

	FY2025-26	FY2024-25*
Directly sourced from MSMEs/ small producers	7.23%	5.69%
Directly from within India	80.82%	81.48%

\* Previous year figures have been restated, wherever necessary.

**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 (BRSR core attribute 7: Enabling Inclusive Development)**

Location	FY2025-26*	FY 2024-25*
Rural	32%	23%
Semi-urban	-	-
Urban	-	-
Metropolitan	68%	77%

\*The data represented does not include the personnel, employed at Assembly units of the company.

**LEADERSHIP INDICATORS**

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

Details of negative social impact identified	Corrective action taken
Not Applicable, as no negative social impacts have been identified	

**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)
Not Applicable, as there are no CSR projects undertaken in designated aspirational districts as identified by governing bodies.			

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

No.

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

Not Applicable

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

Not Applicable

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

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

**6. Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	Total no. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
<b>Healthcare</b>			
1	Medical Dispensaries - Allopathic/Homeopathic	64,200	100
2	Mobile Medical Service for Villagers	16,800	100
3	Health / Female Hygiene Camps in Slums	1,800	100
4	Medical Support to Old Age Home	776	100
5	Medical Dispensaries - Homeopathic & Allopathic	50,400	100
6	Mobile Medical Service for Villagers (Neemrana)	11,400	100
7	Health / Blood / Female Hygiene Camps	900	100
8	Fitment of Prosthetic Limbs / Callipers	372	100
9	Medical Dispensary for Needy	6,000	50
<b>Education</b>			
10	STEM Labs for Rural Students	440	100
11	STEM Lab / Smart Classes for Village Students	630	100
12	Educational & Infra Support to Girls School	933	100
13	Higher Education Scholarships to Needy Students	73	100
<b>Skill Development &amp; Livelihood</b>			
14	Self Defence Training - Karate Classes	1,000	100
15	Vocational Courses for Girls	600	100
16	Tailoring Courses for Unemployed Females	100	100
17	Women Entrepreneurship & Business Setup	50	100
<b>Social Welfare &amp; Inclusion</b>			
18	Rehab Support to Orphans	62	100
19	Support to Mentally Retarded Children	46	100
20	Support to Blind Children	22	100
<b>Total beneficiaries</b>		<b>1,56,604</b>	<b>98</b>



**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.**

The Company prioritizes customer complaints, emphasizing agility, transparency, and a solution-oriented approach to resolve them efficiently and satisfactorily. We offer multiple channels for customers to raise queries, complaints, and provide feedback. The Sales and QA teams maintain regular contact with customers to ensure timely resolution of their concerns. Additionally, customers can voice their concerns through a specific email address or phone number listed on the product packaging

**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	Our products carry the safe handling and safety warnings as relevant as per applicable rules, laws and labeling requirements.
Safe and responsible usage	100
Recycling and/or safe disposal	100

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

	FY2025-26			FY2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	NA	NA	-	NA	NA	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other	NA	NA	-	NA	NA	-

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

	Number	Reasons for recall
Voluntary recalls	Nil	Not Applicable
Forced recalls	Nil	Not Applicable

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

Yes, the Company has a policy on Information Security Policy and risk related to data privacy.

The weblink for the policy is <https://shrirampistons.com/wp-content/uploads/2024/08/IT-CYBER-SECURITY-SECURITY-POLICY.pdf>

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

Not applicable as organization does not provide any essential services

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

**(BRSR Core Attribute 8: Fairness in Engaging with Customers and Suppliers)**

**a. Number of instances of data breaches**

Nil

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

Nil

**c. Impact, if any, of the data breaches**

None

**LEADERSHIP INDICATORS**

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

Information is disseminated through our website, Annual Report, social media platforms, and media advertisements/ publications. Details about all the products and services offered by us can be found at <https://shrirampistons.com/>

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

The Company provides extensive training to Channel Partners on the safe installation of products. This training manual is included in the product catalogue, and a fitment guide is also part of the product packaging. During the training sessions, Channel Partners are educated on the safe usage of the products.

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

Not applicable.

**4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey regarding 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 Company provides product-related information in line with applicable statutory and regulatory requirements, including requirements under the Legal Metrology Act, 2009 and the Legal Metrology (Packaged Commodities) Rules, 2011, wherever applicable. These requirements broadly govern declarations on packaged commodities, including aspects such as quantity, manufacturer/packer details, retail price and other prescribed particulars.

Yes. The Company engages with customers through regular interactions, feedback mechanisms and periodic customer satisfaction assessments to understand product performance, service quality and evolving customer expectations. Continuous communication is maintained through its sales and customer-facing channels, enabling timely capture and review of customer feedback.

Feedback received through these mechanisms is reviewed by relevant teams and used to drive continual improvement in products, processes, service delivery and customer engagement.

### Independent Assurance statement on third-party verification of sustainability information

To  
The Directors and Management of **Shriram Pistons & Rings Limited**  
3rd Floor, Himalaya House, 23, Kasturba Gandhi Marg, New Delhi- 110001  
Unique identification no.: **3153230276**

TÜV SÜD South Asia Pvt. Ltd. (hereinafter TÜV SÜD) has been engaged by Shriram Pistons & Rings Limited, to perform an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR') of Shriram Pistons & Rings Limited for the period from 01-04-2025 to 31-03-2026. The verification was carried out according to the steps and methods described below.

#### Scope of the verification

The third-party verification was conducted to obtain independent assurance on whether the selected sustainability information has been prepared, in all material respects, in accordance with the BRSR Core reporting requirements prescribed by SEBI (hereinafter referred as "Reporting Criteria").

#### Reporting standard/framework

The disclosures have been prepared by Shriram Pistons & Rings Limited in reference to:

BRSR and BRSR Core – Framework for ESG disclosures and assurance as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, including Annexure 16 and Annexure 17A.

BRSR Core – Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.

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

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year (FY) 2025-26 as listed below:

#### Reasonable level of assurance of 'BRSR 9 Core Attributes (Annexure 1- Format of BRSR Core)

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

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

#### Responsibility of the Company

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

#### Verification methodology and procedures performed

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

#### Level of Assurance

Reasonable Level of assurance for the 9 core attributes of BRSR (Ref: Annexure I of SEBI circular)

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

- Inquiries of personnel who are responsible for the stakeholder engagement and materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls

- Inquiries of company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations
- Assessment of local data collection and management procedures, along with control mechanisms, through offsite verification and onsite survey at selected multiple sites: Below sites were selected for onsite/offsite review

Sr. No.	Company Name	Site Address	
1	Shriram Pistons & Rings Limited	HO	3rd Floor, Himalaya House, 23, Kasturba Gandhi Marg, New Delhi- 110001
2		Bhiwadi Plant	SP-1/892 & 893, RIICO Industrial Area, Pathredi, District Alwar, Rajasthan – 301707, India
3		Ghaziabad Plant	A-4 to A-7, B 7/1, B8/1-2, B 9, B 11/1, Meerut Road, Industrial Area III, Ghaziabad, Uttar Pradesh - 201003, India
4		Bulandshahr Plant	Industrial Area, Bulandshahr Road, Ghaziabad, Uttar Pradesh – 201009, India

#### Conclusion

##### Reasonable level of Assurance- BRSR 9 Core Attributes

On the basis of the assessment procedures carried out & evidence we have collected during 26-02-2026 to 27-02-2026 and 17-06-2026 to 19-06-2026, the identified sustainability indicators of 9 Core Attributes (Listed in Annexure I of this statement) of BRSR for FY 2025-2026 are prepared in all material respect in accordance with the reporting requirements outlined in BRSR Core.

Further, based on the procedures performed, the information presented by the Company in respect of the BRSR Core indicators (as set out in Annexure I) is complete, accurate, reliable, and fairly stated in all material respects, and has been pre-prepared in accordance with the BRSR reporting guidelines prescribed by SEBI.

#### Limitations

The assurance process was subject to the following limitations:

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

#### Use of this Statement

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

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

#### Independence and competence of the verifier

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD confirms its independence and impartiality and declares that no conflict of interest exists with respect to this assurance engagement.

Place, Mumbai, Date 26-06-2026

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

Sanjeev Sharma  
Verification Team Leader  
TÜV SÜD Management System Assurance

**Annexure I**

Sr. No	Attribute	Parameter	Cross reference to BRSR (P-Principles / E- Essential Indicator)
1.	Green-house gas (GHG) footprint Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard*	Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) GHG Emission Intensity (Scope 1 +2)	P6-E7
2.	Water footprint	Total water consumption Water consumption intensity Water Discharge by destination and levels of Treatment	P6-E3 P6-E4
3.	Energy footprint	Total energy consumed % of energy consumed from renewable sources Energy intensity	P6-E1
4.	Embracing circularity - details related to waste management by the entity	Plastic waste (A) E-waste (B) Bio-medical waste (C) Construction and demolition waste (D) Battery waste (E) 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 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	P6-E9
5.	Enhancing Employee Wellbeing and 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)	P3-E1 P3-E11
6.	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid Complaints on POSH	P5-E3 P5-E7

Sr. No	Attribute	Parameter	Cross reference to BRSR (P-Principles / E- Essential Indicator)
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 nonpermanent /on contract) as % of total wage cost	P8-E4 P8-E5
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 Average Accounts Payable Days	P9-E7 P1-E8
9.	Openness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	P1-E9