TIMKEN

Mandar Vasmatkar
Company Secretary & Chief-Compliance
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21 July, 2026

The National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1,
G-Block, Bandra- Kurla Complex,
Bandra (E),
Mumbai- 400051.

NSE Symbol - TIMKEN

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai- 400 001.

Scrip Code- 522113

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report

Pursuant to Regulation 34 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Business Responsibility and Sustainability Report for FY 2025-26.

We request you to kindly take this on record.

Thanking you,

Yours sincerely,
For **Timken India Limited**

MANDAR MOHANIRAJ VASMATKAR
Digitally signed by MANDAR MOHANIRAJ VASMATKAR
Date: 2026.07.21 16:38:51 +05'30'

Mandar Vasmatkar
Company Secretary
& Chief - Compliance

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Company

1	**Corporate Identity Number (CIN) of Company**	L29130KA1996PLC048230
2	**Name of the Company**	Timken India Limited
3	**Year of incorporation**	1987
4	**Registered office address**	39-42, Electronic City, Phase II, Hosur Road, Bengaluru-560100
5	**Corporate address**	39-42, Electronic City, Phase II, Hosur Road, Bengaluru-560100
6	**E-mail**	tilinvestor@timken.com
7	**Telephone**	080-41362000
8	**Website**	https://www.timken.com/en-in
9	**Financial year for which reporting is being done**	FY 2025-2026
10	**Name of the Stock Exchange(s) where shares are listed**	1. BSE Limited. 2. National Stock Exchange of India Limited.
11	**Paid-up Capital**	INR 752 .19 Million
12	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Name : H. Vamanamoorthy, Head - ESG-EHS & Strategic Projects Email : vamanh@timken.com Phone : +91-80-41362000
13	**Reporting boundary - Are the disclosures under this report made on a standalone basis or on a consolidated basis**	Standalone basis for Timken India Limited (hereinafter referred to as Timken or Company).
14	**Name of the Assurance Provider**	TUV SUD South Asia Pvt Ltd.
15	**Type of Assurance Provider**	BRSR Core – Reasonable Assurance

II. Products / Services

16. Details of business activities (accounting for 90% of the entity's turnover)

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	C7-Metal & Metal Products - Manufacturing of bearings and components	91%

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	Bearings and its components	2814	91%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	4	6
International	-	-	-

19. Markets served by the entity:

a) Number of locations

Locations	Number
National (No. of States)	22 States & 5 UTs
International (No. of Countries)	19 Countries

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

20%

c) A brief on types of customers

Timken through its engineering expertise, provides quality products and services to meet demanding applications of a customers from diversified markets that span the globe, such as automotive industries (mainly commercial /off-highway vehicles), aerospace, agriculture, construction, energy, and industrial sectors manufacturers & aftermarket thereof.

IV. Employees

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

a. Employees and workers (including differently abled):

S.No	Particulars	Total (A)	Male		Female	
			No. (B)	%(B/A)	No. (C)	% (C/A)
Employees						
1	Permanent (D)	375	350	93%	25	7%
2	Other than Permanent (E)	16	5	31%	11	69%
3	Total employees (D + E)	391	355	91%	36	9%
Workers						
4	Permanent (F)	822	798	97%	24	3%
5	Other than Permanent (G)	26	26	100%	0	0%
6	Total workers (F + G)	848	824	97%	24	3%

b. Differently abled Employees and workers

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

21. Participation / Inclusion / Representation of Women:

S.No	Particulars	Total (A)	No. and percentage of Females	
			No. (B)	% (B / A)
1	Board of Directors	7	1	14%
2	Key Management Personnel	3	0	0%

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

S.No	Particulars	FY2025-26			FY2024-25			FY2023-24		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
1	Permanent Employees	18%	16%	18%	13%	0%	13%	16%	14%	15%
2	Permanent Workers	9%	8%	9%	6%	0%	6%	11%	6%	11%

The company deploys robust mechanisms to attract, develop and retain talent, including initiatives such as regular discussion on succession planning, competency development through trainings, driving diversity and inclusiveness sessions with employees conducted by management, mentoring program for key talent and involving high potential employees in strategic projects, among others.

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 Company? (Yes/No)
1	Timken Singapore Pte Ltd	Holding Company	-	No
2	Timken GGB Technology Private Limited	Subsidiary	100%	No

VI. CSR Details

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

(ii) Turnover (in INRM) for the FY 2025-26 : 34,193.16

(iii) Net worth (in INRM) as at 31st Mar 2026 : 29,735.04

VII. Transparency and Disclosures Compliances:

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No). (If Yes, then provide web-link for grievance redress policy)	FY2025-26			FY2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	-	-	-	-	-
Investors (other than shareholders)	Yes	-	-	-	-	-	-
Shareholders	Yes	Please refer Corporate Governance Report for more details.					
Employees and workers	Yes	2	1	Complaints are received in Ethics Portal.	2	1	Complaints are received in Ethics Portal.
Customers	Yes	-*	-		-	-	-
Value Chain Partners	Yes	1	-	Complaint received was investigated and closed as per Company Policy	1	-	Complaint received was investigated and closed as per Company Policy

Weblink for the Complaints /Grievances: https://www.timken.com/wp-content/uploads/2025/02/Whistleblower-Policy.pdf

* Quality related complaints are resolved technically with customers as and when occurred, hence not mentioned.

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:

In the financial year 2025-26, Timken reviewed in detail on the materiality assessment exercise to identify new material issues that takes various ESG KPIs into consideration under the Company's interconnected system of actions to improve the lives of individuals and communities, benefit the planet, and strengthen our business. As the outcome of the exercise, the following material issues pertaining to environmental, social and governance matters were identified by Company, covering both risks and opportunities.

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	Greenhouse Gas Emissions and Climate Change Management	Risk	Concerns about climate change have been rising significantly and can adversely affect both the supply side (the productive potential) and the demand side (the consumption and investment).	Timken building its climate resilience through innovative designs with more recycled materials, continuous process improvements and improve processes are energy efficient. Focused approach on GHG emission reductions. Timken's target is to reduce our aggregate Scope 1 and 2 GHG emissions intensity by 50% by 2030 (with base line year 2018). We continue tracking the GHG emissions and take necessary action to reduce.	**Negative**: Increased operating costs in meeting the environmental standards.
2	Risk management& controls	Opportunity	Robust risk management is paramount to enhance the Company's resilience and supports sustainable growth. In a dynamic business environment, proactively addressing both traditional and emerging ESG-related risks is essential for managing complexities and seizing opportunities	Strengthening integration of ESG into enterprise risk frameworks, conduct regular risk assessments. Proactive risk controls such as spill containment and third party audits enhance operational resilience and ensure compliance. Strengthened frame works also build stakeholder trust and business continuity.	**Positive:** Reduced liabilities, improved business continuity, investor confidence. and reputational gains from strong governance.
3	Product Quality & safety	Risk	Timken products can impact the performance of critical components & processes of customers. Timken has adapted robust mechanisms to ensure consistent global quality. Focuses on continuous improvement while maintaining consistent product safety standards. Any deviation in product quality or minor lapse in product safety would result in loss of customers and impact the business.	Timken adheres to global standards of quality management. This would strengthen its product quality and in-turn its safety while also contributing to business growth. Timken has invested in technology, equipment, and people to build capabilities, better serve customers, compete, and grow. It has established a strong Quality/Service training that enables the team to address customer complaints faster while also conducting proactive outreach to mitigate any issues.	**Negative** - If not managed properly
4	Materials efficiency	Opportunity	Enhancing materials efficiency presents Timken with a chance to reduce its expenses on various products, leading to cost & waste reduction through effective material usage.	Through the material efficiency which consists of various strategies like, designing for efficiency (with less use of material), extending life span of products, rebuild /renew the used products and adopting circular economy principles. This approach reduces resource depletion, lower waste generation and contribute sustainable future.	**Positive** - If managed well.

5	Water Management (Water Consumption and Effluent Discharge)	Risk	Water is one of the most important resources for the industrial processes in different ways. Over consumption and pollution are posing a major challenge for the Water availability.	Timken adapted 3R - Reduce, Recycle, Reuse approach for the Water management. **Conservation:** Rainwater harvesting projects are installed at plants with capacity of more than 30Mn Litres ground recharging. **Reduction:** Through efficient operation & monitoring, reduction of water wastage through leaks, contamination, evaporation etc. being controlled. Thus, reducing the freshwater consumption. **Recycle& Reuse:** Our plants are adapted Zero Liquid Discharge (ZLD) processes. Through ETP/STPs we treat the used water and reuse permeate for internal consumption i.e Gardening / Flushing.	**Negative:** If not managed efficiently.
6	Green Energy & Energy Management	Opportunity	Energy efficiency and adoption of renewable energy is a key lever for Timken to lower its Scope 2 GHG emissions. Initiatives on Energy efficiency improvement projects and green energy adoption helps Timken to manage and optimize energy consumption across its operations, resulting in lower operational costs.	Dedicated teams at both plant and corporate levels are focused on energy management and closely monitor energy consumption patterns across all manufacturing operations. Regular audits are conducted to improve energy performance and benchmark against the industrial standards. Our manufacturing plants are compliant and certified with Energy Management System (ISO 50001:2018). Installed the Roof top Solar energy panels at our plants. Further actions in progress for additional installations at both locations. Many energy saving strategies undertaken at the plants/offices with below approach. 1. **Assessment:** 2. **Implementation:** 3. **Monitoring & Continuous Improvement:**	**Positive:** If managed well. **Negative:** Inefficient energy use can lead to higher input costs, reduced margins, and potential penalties or increased compliance costs
7	Waste Management	Opportunity	Waste management includes the risks related to waste generation and disposal as well as associated impacts for enhancing the circularity measures across business operations, leading to social and regulatory impacts for us.	Timken employs '3R approach - Reduce, Reuse-Recycle' for resource efficiency and mitigating the impacts arising out of unsustainable handling of waste. For e.g.: Plastic packing materials used in our products which reaches Customer end are 100% recyclable. Plastic wastes generated at our plants & Non-Hazardous wastes such as wood, corrugated boxes are recycled through an SPCB/CPCB authorized recycler. Steel / Product waste are sent for melting & recovered in steel making process. Hazardous Wastes & E-wastes generated at plants / offices are handed over to SPCB/CPCB authorized agencies for treatment, recovery of resources and safe disposal.	**Negative:** if not managed efficiently.
8	Health & Safety at workplace, community	Risk	Ensuring the health & safety of the employees, contract workers, and communities is critical for continued regulatory and social importance to operate, especially considering process related hazards.	Health & safety at workplace and community is governed by our EHS policy. Our plants operations are compliant with ISO45001:2018 and ISO14001:2015 Standards which ensures efficient safety controls, employee sensitization and trainings.	**Negative:** If not managed well with negative implications

9	Diversity, and Equality and inclusivity	Opportunity	The manufacturing industry has variety of dimensions, like gender, age, disability, sexual orientation, and cultural backgrounds. The role of embracing diversity in this sector is crucial, leading to improved innovation, problem-solving, and financial performance. A diverse workforce in manufacturing brings unique perspectives and ideas, fostering a more inclusive and creative environment, leading to overall growth of the company	We evaluate and update our hiring practices to ensure they are inclusive and equitable. This includes implementing unbiased screening processes, offering diversity training to hiring managers, and actively recruiting from diverse talent pools. Our unique management policies & practices ensures, creating an inclusive work culture by promoting open communication, respect for diverse perspectives, zero tolerance for discrimination or harassment, and offering employee resource groups or affinity networks	**Positive:** If managed well.
10	Talent Development, Attraction, Engagement & Retention	Risk	To strengthen our talent pool, it is important for us to invest in uninterrupted growth and development which is supported by meaningful engagement activities and learning opportunities.	We have developed a strong internal talent management system to fill all essential roles within the company. Through the rigorous training programs & continuous feedback and development systems ensures it has successors ready for all key positions.	**Negative: If not managed well.**
11	Financial Performance of the company	Risk / Opportunity	Achieving exceptional financial performance is a primary goal for all management team due to its importance in establishing a solid firm & facilitating growth. However, several factors consistently hinder the attainment of this objective, resulting in adverse effects on a Company's performance and financial success. Like. **i.** Geo-political Scenario: **ii.** Currency Exchange Fluctuations **iii.** Operating costs **iv.** Reciprocal Tariffs	At Timken, with the clear focus on innovative automations, continuous improvements, and adaptation of energy efficient processes, we are keep improving the efficiency in the operations and also use the localized raw materials for manufacturing. We are mitigating the risk by reducing the costs while maintaining quality on a sustainable basis.	**Negative:** If not managed well.
12	Information Security and Privacy Protection	Risk	Manufacturing facilities are increasingly reliant on connected devices and systems, like control systems, Supervisory controls, and data acquisitions, IOT devices etc. Any data breach/Cyber-attack can make devastating consequences, including: **i.** Production disruptions: **ii.** Data breaches: **iii.** Reputation Damage **iv.** Safety hazards **v.** Legal Liabilities	Timken has instituted an enterprise-wide information security program which is continuously reviewed and strengthened. Recognizing that this is an evolving and complex space, we perform regular assessments of our information security program. Annual information security training for all our associates — topics includes all sort of Cyber threats.	**Negative:** If not managed well.
13	Sustainable Supply Chain	Risk/ Opportunity	Timken business depends on our integrated value chain that extends from Steel mills, forgers, heat treaters, and various indirect material suppliers, warehouses, channel partners, and	Timken has been aiming for carbon neutrality and efforts are being made towards this which includes. i. Timken works hand in hand with the supplier in terms Train & guide the value chain partners on the ESG concepts, importance, and methodology. Regular	**Positive:** If managed well

			customers. Environmentally and socially responsible supply chain practices safeguard the long-term viability of the business and secure a social license to operate. Reduced Scope 3 emission will also have a positive reputational impact.	assessment planned to find the gaps in the value chain partners processes in alignment with ESG goals. ii. We have plan to strengthen this further by introducing tougher supplier scorecards, databases to capture supplier information, sustainability questionnaires, etc.	
14	Regulatory Compliance	Risk	Regulatory compliance is a firm's adherence to laws, regulations, guidelines, and specifications relevant to its business. These regulations (Local/National/ international) covers a vast area of compliance. Violations of regulatory compliance often result in legal punishment/ fines or product withdrawal from the market. In addition to the fines, these violations can result in accidents or substantial property loss. Complying with regulatory standards ensures product safety and protects the equipment, property, and Society.	We have implemented a systematic monitoring and auditing system to assess ongoing compliance. Regularly review processes, documentation, and adherence to policies. This step enables the identification of potential issues before they escalate, ensuring continuous compliance improvement.	**Negative**: If not managed well.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1.a.	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b.	Has the policy been approved by the Board? (Yes/No)	Yes. The Board of Directors of the Company has approved these Policies. ESG Core Team has been authorized by the Board to adopt/modify and review Polices relating to this Report and Principles covered herein.								
c.	Web Link of the Policies, if available	The Policies covering these principles are available on the Company's website https://www.timken.com/en-in/investors/policies/								
2.	Whether the entity has translated the policy into procedures. (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, Timken expects its value chain partners to adhere to these Policies.								
4.	Name of the national and international codes/ certifications/ labels/ standards adopted by your entity and mapped to each principle.	ISO 9001:2015 / ISO 14001:2015/ ISO 50001 /ISO 45001:2018								ISO9001/ IRIS Certification / IATF 16949 / M-1003 Certification
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Timken's target is to reduce our aggregate Scope 1 and 2 GHG emissions intensity by 50% by 2030 (with base line year 2018). This covers direct emissions from our operations, and indirect emissions from purchased energy. We continue tracking the GHG emissions and take necessary action to reduce. Multiple targets are being undertaken, few of the notable ones are: • By 2030 Timken's renewable energy Usage by 50%. • Waste Reduction by 5% YoY. • Water consumption reduction by 5% YoY								

6.	**Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.**	We made the consistent progress in our actions to achieve our ESG targets. • Renewable energy consumption has been enhanced by 57% in FY2025-26 from FY24-25. Please refer the data in Principle 6. • Hazardous Waste reduction through our processes is neutral from the previous FY.

Governance, Leadership, and oversight		
7.	**Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.**	For the Company, ESG Core team is responsible for ESG metrics. ESG Core team comprising Chairman and Managing Director Mr. Sanjay Koul, Mr. Sujit kumar Pattanaik (Chief Financial officer-CFO).Mr. Srinivasan Sarangapani (GM-SCM) and This statement be read as statement from ESG Core team. At Timken, we are deeply committed to safeguarding the environment and promoting the health and social well-being of society around us. We would like to emphasize our commitment to sustainability and our ardent desire to collaborate with all stakeholders who share our vision for environmental and social responsibility and actively strive to reduce their environmental impact. Our business strategy keeps sustainability at its core, and as a result, we have been collaborating with our business partners to create, manufacture, and offer sustainable products and solutions. Our aim is to enhance environmental sustainability and ensure that every aspect of our value chain meets global standards for human dignity and safe working conditions. We are pursuing greater sustainability across our operations with the target of reducing aggregate Scope 1 and 2 GHG emissions intensity by 50% by 2030. We are initiating various projects at our business partners also to reduce the Scope 3 emissions intensity. We would continue to focus and work in these area as per global guidelines. We have invested in rooftop solar power in our plants apart from buying green energy from market. Deploying continuous improvement drive with innovative solutions and promoting lean practices at our plant processes to make them more efficient and sustainable. We thank all our stakeholders for their trust in us and their support on our efforts to make the greener world for tomorrow.
8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	ESG Core Team comprising Chairman and Managing Director, Whole time director, Chief Financial Officer and General Manager - Supply Chain.
9.	**Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.**	Yes. ESG Core Team will be responsible for making decisions on sustainability related issues.
10.	**Details of Review of NGRBCs by the Company:**	

Subject for review	**Indicate whether review was undertaken by Director / Committee of the Board /Any other Committee**									**Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)**								
	P 1	**P 2**	**P 3**	**P 4**	**P 5**	**P 6**	**P 7**	**P 8**	**P 9**	**P 1**	**P 2**	**P 3**	**P 4**	**P 5**	**P 6**	**P 7**	**P 8**	**P 9**
Performance against above policies and follow up action	By multiple stakeholders as provided in notes									Various Frequencies – Pls. refer note below								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	By multiple stakeholders as provided in notes									Various Frequencies – Pls. refer note below								

Note: As part of a regular process, the department heads, business leaders, functional heads and senior management review the Company's policies to ensure their continued relevance and effectiveness. Any necessary adjustments to the policies and processes are made during the assessment and the policies are presented to various committees of the Board of Directors on need basis. The Company ensures adherence to applicable regulations and have periodically reviewed for its compliances.

11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
		Yes, TUD SUV South Asia Pvt Ltd.								

12.	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:								
Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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)	Not Applicable								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Not Applicable								
It is planned to be done in the next financial year (Yes/No)	Not Applicable								
Any other reason (please specify)	Not Applicable								

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the FY 2025-26:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	Ongoing - Multiple trainings throughout the year	Familiarization of ESG & BRSR requirements update	63%
Key Managerial Personnel		Behavioral, Cultural, ESG, Health & Safety, Combined Waste reduction Management, Anti-corruption and bribery, Ex-Imp Controls, IT Security, POSH and related technical Trainings based on their role and work profile	100%
Employees other than BoD and KMPs			100%
Workers		Ethical Behavioral, POSH, combined waste reduction management, Health & Safety, Technical Skills based on their role and work profile.	100%

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

Monetary	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case preferred? (Yes/No)	Has an appeal been preferred (Yes/No)
Penalty/ Fine	07	1. Sales Tax Officer -Assessment circle- Tamil Nadu Goods and Services Tax. 2. Additional Chief Judicial Magistrate of Bharuch Labour Court 3. Additional Chief Judicial Magistrate of Bharuch Labour Court	Refer the SE Intimations in these matters	Yes - Please refer the Question 3 below.	Yes. Appealed to the appropriate authorities

Settlement	05	Nil	Nil	No	No
Compounding fee	Nil	Nil	Nil	No	No
Non-Monetary	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**		**Brief of the Case preferred? (Yes/No)**	**Has an appeal been preferred (Yes/No)**
Imprisonment	Nil	Nil		No	No
Punishment					

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
The Goods and Services Tax (GST) Audit has been conducted for the said period, - Financial Year 2021-22 and the order has been passed with the final tax demand of INR. 10,51,726 /- along with Interest (Rs 7,32,866) and Penalty (Rs 155,172). GST Audit Slip 3: GST Reversal on CREDIT NOTE - Rs. 2,23,726/- GST Audit Slip 12: Reconciliation of E-way bill turnover with GSTR-01 - Rs. 8,28,000/- Company has filed an appeal with appropriate authorities	Sales Tax Officer-Assessment Circle – Tamil Nadu. Goods and Services Tax.
For Violation of Rules 17(1), Rule 74 & Rule 21(4) of the Contract Labour (Regulation & Abolition) Act, 1970 Violation of Rule 16(d) & Rule 22 of the Minimum Wages Act, 1948 and ordered to pay a fine of Rs. 500X2X3 = Rs. 3,000/- (Rs. Three Thousand in Figures) for each violation and in default of payment of the fine. Total of Rs. 3,000/- (Rs. Three Thousand in Figures) is to be recovered for the said work.	Additional Chief Judicial Magistrate of Bharuch Labour Court
For Violation of Rules 26(d) & 22 of the Minimum Wages Act, 1961. Violation of Rule 16(d) & Rule 22 of the Minimum Wages Act, 1948 and ordered to pay a fine of Rs. 2,000X2X2 = Rs. 8,000/- (Rs. Eight Thousand in Figures) for each violation. Total of Rs. 8,000/- (Rs. Eight Thousand in Figures) is to be recovered for the said work	Additional Chief Judicial Magistrate of Bharuch Labour Court

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. Anticorruption or anti-bribery principles are covered in Company's Standards of Business Ethics Policy https://www.timken.com/en-in/investors/policies/

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

Particulars	FY2025-26	FY2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. **Details of complaints with regard to Conflict of Interest:**

	FY2025-26		FY2024-25	
	Number	**Remarks**	**Number**	**Remarks**
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	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.**

   Not applicable

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

	FY2025-26	FY2024-25
Number of days of accounts payables	70	60

9. **Open-ness of business**
Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format

Parameter	Metrics	FY2025-26	FY2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	18.60%	20.54%
	b. Number of dealers / distributors to whom sales are made	517	498
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	50.24%	50.17%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	36.7%	36.7%
	b. Sales (Sales to related parties / Total Sales)	18.5%	18.5%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made) Note: No investments made, however the Company has acquired shares in Timken GGB Technology Private limited. Hence, it is not mentioned here.	Nil	Nil

Leadership Indicators

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

Total number of awareness programs held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programs
03 Programs - -Technical training for Key Suppliers	Product/Process metallurgy and Quality improvement training, & tools to improve the product quality, process efficiency & waste reduction	Direct material supplier: 100% (Direct material suppliers who supplies bearing components or services on regular basis to Timken)
Trainings given to customers during visits-	Importance of Safety & Techniques of Bearing Maintenance, Lubrication other technical Training	~50%various key customers.

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

Yes, Timken has a Standards of Business Ethics Policy, which requires all Directors of the Company to always act in the interest of the Company and ensure that any other business or personal association which they may have, does not involve any conflict of interest with the Company operations. Timken receives an annual declaration of interest from its Board of Directors and all employees confirming adherence to the Code of Conduct, which includes the provisions on dealing with conflict of interest. In case transaction has to be entered for critical business needs, the concerned Director is required to immediately report such conflicts under Company's policies. The Company prefers not to enter into transaction with those entities in which Directors have interest, only non-interested directors decide about such transaction and such transactions are carried out at arm's length. Interested Director don't participate in discussion on such transactions.

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.**

	FY2025-26	FY2024-25	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Not disclosed
Capex	0.5%	0.8%	EHS related expenses

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

Yes, it is covered in Supplier Code of Conduct available at the web-link https://www.timken.com/wp-content/uploads/2022/05/Supplier-Code-of-Conduct.pdf.

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

We have got the Sustainability Commitment from all direct suppliers. Also, during our periodical audits, we are auditing the suppliers on their E S G practices as well. Currently 100% of our inputs were sourced from the suppliers who are aligned with Timken Supplier Code of Conduct. Company encourages our suppliers to adapt sustainable manufacturing practices, energy conservation, green energy usage, waste elimination through Reduce, Reuse, Recycle principles etc. thus progressing towards a sustainable supply chain. We are collaborating with Steel Mills to promote green steel production, to further strengthen our entire supply chain to achieve our sustainability goals. Company encourages the direct material suppliers to develop the Energy management systems in line to ISO50001 to improve percentage of sustainable sourcing in coming days.

3. **Describe the process in place to safely reclaim your products for reusing, recycling, and disposing at the end of life.**

Detailed SOPs are laid out in all our operations area for Reduce, Reuse, Recycle and Safe Disposal for various types of wastes.

Plastics (including packaging)	Plastic packing materials used in our products which reaches Customer end are 100% recyclable. Plastic wastes generated at our plants are recycled through an CPCB/SPCB authorized recyclers. The Company mandates its suppliers of plastic packaging items for collection (buy back), treatment and disposal of plastic packaging items through authorized recyclers.
E-waste	No E-waste is generated from our process nor through supplied products. E-wastes generated at plants / offices are handed over to SPCB/CPCB authorized agencies for recovery of resources and safe disposal.
Hazardous wastes	Hazardous wastes generated at our plant operations are sent for treatment & safe disposal. For e.g. Grinding Sludge generated in our processes are sent to the authorized recyclers for co-processing in cement kilns/Refractory brick manufacturing.
Other waste	Steel / Product waste are sent for melting and recovered in steel making process. Non-hazardous waste such as wood / corrugated boxes are primarily recycled through an CPCB/SPCB authorized recycler.

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 he 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 under category of Importer and Brand Owner. Required registration process completed as per Central Pollution control board (CPCB) guidelines. Annual filing done regularly.

Waste Collection Plan is in line with Extended Producer Responsibility (EPR) plan i.e.

- Quantify plastic items procured for business.
- Quantify plastic waste finally end up at OEM and get certificate assuring the waste is recycled as per approval.

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**

The Company has initiated a Life Cycle Assessment (LCA) for one high value /voluminous product in FY2024-25 on a cradle to gate boundary by internal resource. Results are used for the internal purpose for further improvement and not disclosed in public domain. Based on the experience, LCA will be extended for further parts group.

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
2814	Taper Roller Bearings - Rail Bearings	~12%	Cradle to Gate	No	LCA done using our internal methodology. Results are not disclosed.

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.**

LCA is conducted per our internal methodology and there were no significant social & environmental concerns identified. However, to reduce the material consumption, the Company in process of design improvements as per global standards.

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
Steel	~20.3 % of Steel bought from Recycled Process route.	~20.3% of Steel bought from Recycled Process route.

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.as per the following format:**

Category	FY 2025-26 (in metric tonnes)			FY 2024-25 (in metric tonnes)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	Nil	Nil	Nil	Nil
E-waste	Nil	Nil	Nil	Nil	Nil	Nil
Hazardous waste	Nil	Nil	Nil	Nil	Nil	Nil
Other waste (Non-Hazardous)	Nil	Nil	Nil	Nil	Nil	Nil

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
NA	**NA**

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

Essential Indicators

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

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	350	350	100%	350	100%	0	0	350	100%	350	100%
Female	25	25	100%	25	100%	25	100%	0	0%	25	100%
Total	375	375	100%	375	100%	25	6.67%	350	93.33%	375	100%
Other than Permanent employees											
Male	5	0	0%	0	0%	0	0%	0	0%	0	0%
Female	11	0	0%	0	0%	0	0%	0	0%	0	0%
Total	16	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	798	798	100%	798	100%	0	0	798	100%	798	100%
Female	24	24	100%	24	100%	24	100%	0	0%	24	100%
Total	822	822	100%	822	100%	24	3%	798	97%	822	100%
Other than Permanent workers											
Male	26	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	26	0	0%	0	0%	0	0%	0	0%	0	0%

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

	FY2025-26	FY2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.22%	0.08%

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/NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)
	in %	in %		in %	in %	
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	0%	19%	Y	0%	19%	Y
Superannuation	12%	2%	Y	13%	2%	Y

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

   Yes, Registered office & plants have the provisions for the easy access to the differently abled employees / workers

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

   Yes. This is part of https://www.timken.com/wp-content/uploads/2016/10/AFFIRMATIVE-ACTION-POLICY.pdf.

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

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

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

Permanent Workers	Please refer Notes under Section A, VII. 25. https://www.timken.com/wp-content/uploads/2026/04/Whistleblower-policy-1.pdf
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. **Membership of employees and workers in association(s) or Unions recognized by Company:**

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	375	0	0%	401	0	0%
Male	350	0	0%	376	0	0%
Female	25	0	0%	25	0	0%
Total Permanent Workers	822	145	18%	845	171	20%
Male	798	145	18%	827	171	21%
Female	24	0	0%	18	0	0%

8. Details of training given to employees and workers:

Category	FY2025-26					FY2024-25				
	On Health and safety measures			On Skill upgradation		On Health and safety measures			On Skill upgradation	
	Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)	Total (D)	No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	350	350	100%	350	100%	383	383	100%	383	100%
Female	25	25	100%	25	100%	25	25	100%	25	100%
Total	375	375	100%	375	100%	408	408	100%	408	100%
Workers										
Male	798	798	100%	798	100%	855	855	100%	855	100%
Female	24	24	100%	24	100%	19	19	100%	19	100%
Total	822	822	100%	822	100%	874	874	100%	874	100%

Safety and environmental training are a critical component of our Company's onboarding process. It serves as the foundation for fostering a culture of safety & environmental stewardship. During this training, new hires are introduced to essential knowledge and skills necessary to work safely while minimizing their environmental impact. This training covers a wide range of topics, like Critical safety procedures, workplace safety procedures, the proper handling of hazardous materials, waste disposal practices and environmental sustainability initiatives. It not only ensures that employees are well-prepared to avoid accidents, but also educates them on our commitment to environmental responsibility.

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)
Employees						
Male	350	350	100%	376	376	100%
Female	25	25	100%	25	25	100%
Total	375	375	100%	401	401	100%
Workers						
Male	798	798	100%	855	855	100%
Female	24	24	100%	19	19	100%
Total	822	822	100%	874	874	100%

Once the new joiners become members of the Timken family, employees can take part in talent-development programs that deliver personalized plans, talent assessments, coaching and mentoring as well as experiential job assignments.

10. Health and safety management system:

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

Yes, The Company has adopted ISO45001:2018 Occupational Health & Safety Management System that takes care of all interested parties such as employees, workers and contractors working at plants.

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

The Company uses

(i) HIRA: Hazard Identification and risk assessment

(ii) JBRA : Job based risk assessment to identify work related hazards and assess risks. Routine Risk assessment being done at the entity level by the special team consisting of EHS Co-ordinator, supervisors, subject matter experts along with workers as per the set calendar.

(iii) Good Catch System implemented to encourage all the employees/workers to identify and give the

All the employees are actively participating in completing safety risk assessments. Their firsthand knowledge of daily operations and the specific challenges they encounter on the job is invaluable, leading to more comprehensive and insightful evaluation of potential hazards. Employee involvement fosters a sense of ownership and responsibility for safety, encouraging them to take an active role in proposing and implementing risk-mitigation strategies. This collaborative approach enhances the overall culture and empowers employees to contribute to a safer, healthier work environment, ultimately reducing accidents and incidents and promoting continuous improvement.

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

Yes. We have introduced the Good Catch Safety program in all our plants, through which all the workers/employees/contractors any one can register their observations either it is improvement, challenges etc. Our employees influence safety directly through interactions with plant leadership or through joint management-worker safety committees. We also actively engage employees as safety observers through our safety program. Any worker who has grievance can report to Safety committee of location. Safety committee is entrusted with powers to resolve such issues.

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

Yes. In our both plants we have the medical/healthcare facilities which is accessible for all the workers/employees. Any worker who has grievance can report to Safety committee of particular plant location. Safety committee is entrusted with powers to resolve such issues.

11. Details of safety related incidents:

Safety Incident/Number	Category	FY2025-26	FY2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
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

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

Timken is committed to operating safely at our global facilities. Our employees influence safety directly through interactions with plant leadership or through joint management-worker safety committees. We also actively engage associates as safety observers through our safety program.

We have established several environmental health and safety management policies to protect our employees. We have introduced the Good Catch Safety program in all our plants/offices, through which all the workers/employees/contractors any one can register their observations either it is improvement, challenges etc. And we encourage everybody to report any potential hazards or risk factors and welcome innovative ideas on how to prevent them.

Safety and environmental training are a critical component of our Company's onboarding process. It serves as the foundation for fostering a culture of safety and environmental stewardship. During this training, new hires are introduced to essential knowledge and skills necessary to work safely while minimizing their environmental impact. This training covers a wide range of topics, including workplace safety procedures, the proper handling of hazardous materials, waste disposal practices and environmental sustainability initiatives. It not only ensures that employees are well-prepared to avoid accidents, but also educates them on our commitment to environmental responsibility.

Both the plants are certified for ISO45001 - Occupational health and safety management system.

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

Complaints on	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	0	0	0	0
Health & Safety	0	0	0	0	0	0

14. Assessments for the year:

		% of your plants and offices that were assessed (Assessment done by entity/statutory Authorities /3rd Parties)
Health and safety practices	% of completion	100%
	Assessment done by:	By Internal EHS team & 3rd Party Assessor
Working Conditions	% of completion	100%
	Assessment done by:	By Internal EHS team & 3rd Party Assessor

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.

No significant risks/concerns were identified during assessment and hence, no major corrective actions as such were required to be undertaken during FY2025-26. Few minor observations reported are rectified time to time.

Leadership Indicators

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

(A) Employees (Y/N)	Yes, Group Term Life Insurance
(B) Workers (Y/N).	Yes, Group Term Life Insurance / EDLI

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 ensures that contract labours working at company premises are paid statutory dues by their employers. The Company either on its own or through third party conducts audit, on sample basis, of records of contractors to ensure compliance in this area.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Employees	0	0	0	0
Workers	0	0	0	0

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No).

The Company may provide transition assistance program to certain employees on case-to-case basis.

5. Details on assessment of value chain partners:

The Company believes that periodical supplier performance assessment helps to ensure the suppliers are understood, aligned and compliant with Timken business standards. If we found any non-conformance at the Supplier end as per the required standard, they may be given the necessary support, training, guidance, and time to take the corrective actions and completely aligned with the requirements. A summary of key value chain partners assessed by the Company is provided below:

	% of value chain partners that were assessed. (by value of business done with such partners)
Health and safety practices	For the Key direct material suppliers: 100% For contractors working at Company premises: 100%. We encourage our suppliers to achieve ISO 45001.
Working Conditions	For the Key direct material suppliers: 100% For contractors working at company premises: 100%. We encourage our suppliers to achieve ISO 45001.

6. 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:

No significant risks / concerns were identified during assessment of contractors working at Company premises and hence, no corrective actions were required to be undertaken during FY2024-25. For suppliers, the Company may take actions, if required, on case-to-case basis.

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

Essential Indicators

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

The Board of Directors has constituted ESG Core Team to look into all ESG matters. ESG Core Team after discussion has identified key stakeholder's group.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement (Annually / Half yearly / Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders / Investors	No	• Disclosure to Stock Exchanges, • Conferences, • Meetings.	Quarterly	• Financial Results, • Material events were disclosed.
Value chain partners - Direct material suppliers / Service providers	No	• Conferences • Meetings • Trainings • General communication through mails	As and when required	Update about • Company policies, • Procedures, • Business plans, • Sustainable sourcing principles • expectation from value chain partners
Customers: OEs & Distributors	No	• Conferences • Trainings • Meetings • Online Portal • Townhall meetings • General communication through mails	As and when required	Update about • Company policies, • procedures, • business plans,
Employees and workers	Overall: No Note: Disabled / women employees are identified as vulnerable group.	• General HR Communication • Women's International Network (WIN) • POSH Trainings • Awareness programs	On going	• To inform employees about the organization's updates, events • To create awareness about business, including codes and values • To understand employee needs and opinions, feedback
Communities nearby where we operate	Overall: No Note: Tribal Community around Jamshedpur plant: Yes	Meetings as part of CSR initiatives	As and when required	Update about • Company initiatives, • knowing requirements / expectations from members of Community

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.

Timken interacts with all the stake holders who support in identification of prominent issues, evaluation of business operations, goods, services and solutions, risks and on the positive impact on our internal/external environments. The engagement includes townhalls, training sessions, social medias, surveys, etc.

ESG Core team will collate all relevant information and in turn may brief the Board of Directors.

The CSR Committee identifies, executes, and monitors CSR projects and ensures reporting and communication to the Board.

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, Timken engages with its stakeholders on an ongoing basis to identify the most pertinent ESG topics of interest of its stakeholders and address them on need basis.

Timken is aiming to increase consumption of clean energy over a period and does consults with generators / suppliers of clean energy. Based on the inputs roof top solar power generators are installed in both plants.

Also, Timken is specifically focusing on usage of reusable packaging materials instead of onetime use packing materials. It is not only for the Timken outbound products, but also encouraging our suppliers to follow the same for their supplies to Timken. SCM & SQD team of Timken has been consulting, advising, guiding suppliers to take steps in this direction.

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

For Women employees: Women International Network (WIN) platform has been provided wherein women employees discuss their concerns on periodical basis and take it with Management if required. Further, Anti Sexual Harassment Committee and Vigil

Mechanism adopted by the Company are additional measure available to the raise their concerns.

Business HR Partners are entrusted with responsibility to look into and resolve issues of disabled employees.

The Company has been over the years focusing in taking certain projects under its CSR initiatives and also otherwise for the benefit of tribal community in and around Jamshedpur.

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

Category	FY2025-26			FY2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	375	375	100%	401	401	100%
Other than permanent	16	16	100%	7	7	100%
Total Employees	391	391	100%	408	408	100%
Workers						
Permanent	822	822	100%	845	845	100%
Other than permanent	26	26	100%	29	29	100%
Total Workers	848	848	100%	874	874	100%

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

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)
Employees										
Permanent	375	0	0	375	100%	401	0	0	401	100%
Male	350	0	0	350	100%	376	0	0	376	100%
Female	25	0	0	25	100%	25	0	0	25	100%
Other than Permanent	16	0	0	16	100%	32	0	0	32	100%
Male	5	0	0	5	100%	7	0	0	7	100%
Female	11	0	0	11	100%	25	0	0	25	100%
Workers										
Permanent	822	0	0	822	100%	845	0	0	845	100%
Male	798	0	0	798	100%	827	0	0	827	100%
Female	24	0	0	24	100%	18	0	0	18	100%
Other than Permanent	26	0	0	26	100%	29	0	0	29	100%
Male	26	0	0	26	100%	28	0	0	28	100%
Female	0	0	0	0	100%	1	0	0	1	100%

3. **Details of remuneration / salary / wages:**

   a) **Median remuneration / wages**

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD) (sitting fees excluded)	2	Rs.39,888,515	-	-
Key Managerial Personnel	3	Rs.28,726,394	-	-
Employees other than BoD and KMP	350	Rs.2,480,633	25	Rs.11,41,045
Workers	798	Rs.7,40,795	24	Rs.499,332

   b) **Gross wages paid to females as % of total wages paid by the Company:**

	FY2025-26	FY2024-25
Gross wages paid to females as % of total wages	2.7%	2.5%

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. At each plant we have Industrial Relations & Admin. which takes care of Human rights issues at plant level. Also, at Company level we have various committees which takes care of Human rights issues. Example: POSH Committee, Townhall meetings by Leadership team).

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

   Please refer the section under Board's Report and Section VII (25) of the Annual Report.

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

Description	FY2025-26				FY2024-25			
	Received	Resolve d	Pending	Remarks	Receive d	Resolve d	Pending	Remarks
Sexual Harassment	0	0	0	-	0	0	0	-
Discrimination at workplace	0	0	0	-	0	0	0	-
Child Labour	0	0	0	-	0	0	0	-
Forced Labour/ Involuntary Labour	0	0	0	-	0	0	0	-
Wages	0	0	0	-	0	0	0	-
Other human rights related issues	0	0	0	-	0	0	0	-

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

	FY2025-26	FY2024-25
Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	0
Complaints on POSH as a % of female employees / workers	3.33%	0
Complaints on POSH upheld	0	0

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

   Complainant has a choice to make anonymous complaint by calling dedicated toll-free number. The Company does not ask for details of complainant for anonymous complaint. The Company follows Non-Retaliation Policy and adequately safeguards against victimization of reporting person. The Company does not tolerate acts of retaliation against anyone who makes report in good faith.

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

   Yes, human rights requirements form part of our business agreements and contracts. The terms of a contract or purchase order copies submitted to vendors include compliance requirements, and all vendor partners must comply with such requirements. The Supplier Code of Conduct covers various aspects of human rights such as child labour, forced or compulsory labour, health and safety, freedom of association, non-discrimination, disciplinary practices, security practices, working hours, compensation practices, supply chain practices and management systems.

10. Assessments for the year:

Assessments for the year:		FY2025-26
		% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	% of completion	100%
	Assessment done by:	By the Internal team
Forced / involuntary labour	% of completion	100%
	Assessment done by:	By the Internal team
Sexual harassment	% of completion	100%
	Assessment done by:	By the Internal team
Discrimination at workplace	% of completion	100%
	Assessment done by:	By the Internal team
Wages	% of completion	100%
	Assessment done by:	By the Internal team
Others (Working conditions)	% of completion	100%
	Assessment done by:	By the Internal team

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

Since no significant risks were identified, corrective actions were not required during FY2025-26. However, Timken ensures continuous monitoring and capability building of its value chain partners.

Leadership Indicators

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

In the Recent past, we have not encountered any concern requiring a change in our Business Process as a result of Human Rights grievances / complaints. Hence there was no modification done in our business process during FY2025-26.

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

Respect for Human rights is an integral part of Timken's business culture. Timken follows the global norms and regionally, National Action Plan for Human Rights (NAP), complies with Current Regulations apart from adding the stakeholder's requirements. With that we are setting the basis for the Human Rights due diligence.
Ethics survey conducted through circulating the questionnaire to all the employees and taken feedback.

We are evaluating the third party to devise the mechanism for conducting the due diligence at our value chain partners in the coming years.

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

Yes

4. Details of assessment of value chain partners

	% of value chain Partners that were assessed
Sexual Harassment	100% done for the Contractors working in the company premises. We have got the ESG Commitment from the key Suppliers. Further ESG assessment Process & Procedures to conduct the training and audit at our external value chain in the coming financial year planned.
Discrimination at Workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	

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

   We have not encountered any issues in FY2025-26, hence no corrective actions required in FY2025-26.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

1. **Details of total energy consumption (in Giga Joules - GJ) and energy intensity in the following format**

Parameter	Unit	FY2025-26	FY2024-25
From Renewable Sources			
Total electricity consumption (A) (Solar/Wind)	GJ	14458.30	9208.29
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumption (A+B+C)	GJ	**14458.30**	**9208.29**
From Non-Renewable Energy Sources			
Total electricity consumption (D) Regular EB power	GJ	191223.25	196509.51
Total fuel consumption (E) Diesel, LNG, LPG, CNG etc	GJ	46856.88	58210.74
Energy consumption through other sources (F)	GJ	0	0
Total energy consumption (D+E+F)	GJ	**238080.13**	**254720.25**
Total Energy Consumed = (A+B+C+D+E+F)	GJ	**252538.43**	**263928.54**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from Operations)		**0.00000739**	0.00000838
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) #		0.000149	0.000190
Energy Intensity in terms of Physical output		NA	NA
Energy Intensity (Optional) - the relevant metric may be selected by the entity.		NA	NA
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, by TUV SUD SOUTH ASIA PVT LTD.	

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2026 and Mar 31,2025 - it is 20.101 and 22.66, respectively.

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

   No.

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

Parameter	Unit	FY2025-26	FY2024-25
Water withdrawal by source (in kilolitres)			
(i) Surface water	K Litres	0	0
(ii) Groundwater	K Litres	53722	65500
(iii) Third party water	K Litres	118200	110010
(iv) Seawater / desalinated water	K Litres	0	0
(v) Others	K Litres	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	K Litres	171922	175510
Total volume of water consumption (in kilolitres)	K Litres	171922	175510
Water intensity per rupee of turnover (Total Water consumption / Revenue from Operations)		0.00000503	0.00000558
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)		0.000101#	0.000126 #
Water intensity in terms of physical output		NA	NA

Water intensity (optional) – the relevant metric may be selected by the entity		NA	NA
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, by TUV SUD SOUTH ASIA PVT LTD.	

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2026 and Mar 31,2025 - it is 20.101 and 22.66, respectively.

4. Provide the following details related to water discharged.

Parameter	Unit	FY2025-26	FY2024-25
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
(ii) To Groundwater	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
(iii) To Seawater	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
(iv) Sent to third-parties	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
(v) Others	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
Total water discharged (in kilolitres)	K litres	0	0
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		Yes, by TUV SUD SOUTH ASIA PVT LTD.	

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

Yes. Both Jamshedpur and Bharuch plants are adapted zero liquid discharge process. Effluent treatment plant has been setup at plants to treat effluents coming from manufacturing operations, and the recycled water is used for irrigation, and flushing purposes.

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

Parameter	Unit	FY2025-26	FY2024-25
NOx	µg/m3	30.34	35.73
SOx	µg/m3	20.24	22.83
Particulate matter (PM) 10 /2.5	µg/m3	73.42 /35.24	83.56/40.55
Persistent organic pollutants (POP)	-	BDL	BDL
Volatile organic compounds (VOC)	-	BDL	BDL
Hazardous air pollutants (HAP)	-	BDL	BDL
O3	µg/m3	DL:5	DL:5
Lead	µg/m3	0.09	0.07
Carbon monoxide	µg/m3	BDL	BDL
Ammonia	µg/m3	DL:20	DL:20
Benzene	µg/m3	BDL	BDL
Benzo	µg/m3	BDL	BDL
Arsenic	µg/m3	BDL	BDL

Nickel	µg/m3	BDL	BDL
Others - Please specify		NIL	
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, by TUV SUD SOUTH ASIA PVT LTD.	

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

Parameter	Unit	FY2025-26	FY2024-25
Total Scope 1 emissions (Break up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MT of CO2 equivalent	4300.98	4482.77
Total Scope 2 emissions (Break up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MT of CO2 equivalent	49481.79	32755.41
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions /Revenue from operations)		0.000001573	0.000001183
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.00003162#	0.00002681 #
Total Scope 1 and Scope 2 emission intensity in terms of physical output		NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA
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, by TUV SUD SOUTH ASIA PVT LTD.	

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2026 and Mar 31,2025 - it is 20.101 and 22.66, respectively.

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

Initiative undertaken	Details of the Initiative (Web-link, if any, may be provided along with summary	Outcome of the initiative
Renewable Energy Usage - Prioritizing renewable sources, we are actively working towards a more sustainable energy mix	Solar panels installations in roof tops & vacant spaces	57% of renewable energy consumption increased in FY2025-26 from previous FY24-25.
Energy efficiency improvements	Various projects done to improve the energy efficiency	~7% Consumption reduction from FY24-25

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

Parameter	Unit	FY2025-26	FY2024-25
Total waste generated (in metric tonnes)			
Plastic waste (A)	MT	199.81	196.19
E-waste (B)	MT	10.76	8.22
Bio-medical waste (C)	MT	0.0036	0.00416
Construction and demolition waste (D)	MT	0	0
Battery waste (E)	MT	3.17	4.75
Radioactive waste (F)	MT	0	0
Other Hazardous waste. Please specify, if any. (G)	MT	2217.438	2759.40
Other Non-hazardous waste generated (H). Please specify, if any.	MT	2559.467	2555.91
Total (A+B + C + D + E + F + G + H)	**MT**	4990.65	5524.47
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)		0.000000146	0.00000018
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)		0.00000293	0.00000430
Waste intensity in terms of physical output		NA	NA
Waste intensity (optional) – the relevant metric may be selected by the entity		NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes (MT))			

Category of waste	Unit	FY2025-26	FY2024-25
(i) Recycled	MT	4776.905	5274.14
(ii) Re-used	MT	0	0
(iii) Other recovery operations	MT	0.0036	1.27
Total	**MT**	***4776.905***	**5275.41**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste	**Unit**	**FY2025-26**	**FY2024-25**
(i) Incineration	MT	0.0036	0.0042
(ii) Landfilling	MT	0	247.73
(iii) Other disposal operations	MT	0	0
Total		**0.0036**	**247.73**
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, by TUV SUD SOUTH ASIA PVTLTD.	

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

We are actively working towards sustainable waste management by implementing a policy that prioritises segregation, Recycling, and safe handling of Wastes. Detailed SOPs are laid out in both plants for Reduce, Reuse, Recycle and disposing various types of wastes.

- Non-hazardous waste such as wood / corrugated boxes are primarily recycled.
- No E-waste is generated from our supplied products.
- Hazardous Wastes & E-wastes generated through allied equipment at plants / offices are handed over to SPCB/CPCB authorized agencies for treatment and safe disposal.
- Steel / Product waste is Sent for melting and reused in steel making process.
- Grinding Sludge is recycled in cement kilns/Refractory brick manufacturing.
- Plastic which ends up as waste at all OEM's end are recycled as per Hazardous Waste Approval. Approx. 90% of the plastic wastes is recycled. System implemented for safe reclaim / recycle of balance 10% end up as waste in the local market.
- Further, Jamshedpur and Bharuch plants of the Company are zero liquid discharge plants.

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) where environmental approvals are required, please specify details in the following format:

Not applicable

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the Current Financial Year

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes/No)	Relevant Web link
Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

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 yes provide details of all such non-compliances, in the below format

Yes. Both TIL JSR and TIL BHA Plants are Fully compliant with all the Local / Regional/ National Legislations. There have been no instances of Non-compliance with respect to Mentioned regulations.

S. No	Specify the law / Regulation / guideline which was not complied with	Provide details of the non-Compliance	Any fines / Penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

Leadership Indicators

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

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

(i) **Name of the area:** Not applicable - As both of our plant's operations are not in areas facing water stress.

(ii) **Nature of operations:** Taper Roller Bearing Manufacturing Process.

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

Parameter	Unit	FY2025-26	FY2024-25
Water withdrawal by source (in kilolitres)			
(i) Surface water	K Litres	0	0
(ii) Groundwater	K Litres	53722	65500
(iii) Third party water	K Litres	118200	110010
(iv) Seawater / desalinated water	K Litres	0	0
(v) Others	K Litres	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	K Litres	171922	175510
Total volume of water consumption (in kilolitres)	K Litres	171922	175510
Water intensity per rupee of turnover (Total Water consumption / Revenue from Operations)		0.00000503	0.00000603
Water intensity (optional) – the relevant metric may be selected by the entity		-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		Yes, by TUV SUD SOUTH ASIA PVT LTD.	
Water discharge by destination and level of treatment (in Kilolitres)			
Parameter	**Unit**	**FY2025-26**	**FY2024-25**
(i) To Surface water	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
(ii) To Groundwater	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
(iii) To Seawater	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
(iv) Sent to third parties	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
(v) Others	K litres	0	0
– No treatment	K litres	0	0
– With treatment - Please specify the level of treatment	K litres	0	0
Total water discharged (in Kilolitres)	K litres	0	0
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		Yes, by TUV SUD SOUTH ASIA PVT LTD.	

2. Details of total Scope 3 emissions & its intensity in the following format:

Parameter	Unit	Remarks
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MT of CO2 equivalent	Scope 3 : Emissions calculation to be started. Focused approach planned from FY 2026-27. We have been given with the ambitious target by our Timken parent Company. Timken's 2030 GHG emissions
Total Scope 3 emissions per rupee of turnover	-	

Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	target is a key component of our CSR vision to protect and benefit the planet. Starting in 2026, supplier sustainability will be a key factor in our commodity strategies and sourcing decisions.
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 Question11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities:**

   Not applicable.

4. **If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

Initiative Undertaken	Details of the Initiative (Web-link, if any, may be provided along with Summary	Outcome of the Initiative
Renewable Energy Usage - Prioritizing renewable sources, we are actively working towards a more sustainable energy Mix	PPA and Own Roof top Panels installations	57% of Renewable energy Consumption increased in FY2025-26 comparing FY24-25
Energy Efficiency improvements	Various Projects done to improve the Energy Efficiency	~7% Consumption Reduction from FY2024-25

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

   The Company has Disaster recovery Plan that outlines each level of disaster and recommended / planned mitigation plan to remove or reduce the impact on customer performance. This is reviewed by ERT members as part of annual review and then modified as required. We have the highest standards of IT security and systems. We also have a robust information technology disaster recovery plan in conjunction with the business continuity plan.

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.:**

   Though there is no visible adverse impact arises from our value chain partners, We are continuously collaborating with our business partners and striving to develop a sustainable supply chain that incorporates a supplier assessment of ESG requirements, aimed at reducing Scope 3 upstream emissions.

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

   In our quarterly ESG Committee review it has been decided to develop the framework for assessing the value chain partners (Key Suppliers/Service providers in the 1st phase) for environmental impact in FY2026-27.

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

   a. By the listed entity - Nil

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

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.**

   02 as per 1 b below

   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	American Chamber of Commerce in India	National
2	Engineering Export Promotion Council	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.**

No adverse orders were received from regulatory authorities.

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

Leadership Indicators

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

The Company has not exclusively advocated any Public Policy during the financial year 2024-25. Generally, the Company carry out policy advocacy in a transparent and accountable manner, collaborating with all involved authorities and taking into account both our and the wider national interests.

Sl. No.	Public Policy Advocated	Method resorted for such advocacy	Whether information available in public domain ? (Yes/No.)	Frequency of Review by Board (Annually / Half yearly / Quarterly / other (Please Specify)	Web link, if available
	Nil	NA	NA	NA	NA

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

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

Not applicable – As per the prevailing laws, SIA (Social Impact Assessment) is not required for any of the projects undertaken by us. The Company is not required to carry out Social Impact Assessments of CSR Projects undertaken during FY2024-25.

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

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

Our operations and units have not caused any displacement of local communities that would require Rehabilitation and Resettlement (R&R) to be carried out.

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)
	NA	NA	NA	NA	NA	NA

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

The Company's Vigil mechanism is open for the community as well, any stakeholder/member of the community can lodge their grievances through the same.

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

	FY2025-26	FY2024-25
Directly sourced from MSMEs/ small producers	~ 35 % from MSME & Balance ~65 % NON MSME	~ 8.5 % from MSME & Balance ~80.5 % NON MSME
Sourced directly from within the district and neighboring districts	55 % from within Local districts, 45 % outside local districts	51 % from within Local districts, 49 % outside local districts

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

Location	FY2024-25	FY2024-25
Rural	-	-
Semi-Urban	-	-
Urban	-	-
Metropolitan	-	-

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable	Not applicable

2. **Information on CSR projects undertaken by Company in designated aspirational districts as identified by government bodies:**

S No.	State	Aspirational District	Amount spent (In INR)
1	Jharkhand	East Singhbhum	59,99,914
2	Karnataka	Raichur	145,750

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

   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 Company in 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
Not applicable				

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

Name of the authority	Brief of the Case	Corrective Action taken
Nil	Not Applicable	

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

S.No	CSR Projects	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
	Project report on CSR activities during FY2025-26 is available on the website at https://www.timken.com/en-in/investors/statutory-compliances/		

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 has dedicated customer service team which respond to customer complaints and provided necessary feedback to resolve complaints. As required by local laws, contact details of customer service team including email ID and phone number are provided on product packaging. Customers facing issue with product can directly communicate with customer service team to resolve the problems faced by them.

Our Company's customers include original equipment manufacturers (OEMs) and institutional customers. Service engineering team and quality team inter alia engages with OEM and institutional customers to redress their complaints. Details about service engineering, quality and warranty team executives are provided to OEM, Institutional Customers on case-to-case basis.

Our Sales team, proactively work with the Customers to understand their requirements, expectations, future projects and convey the same to the appropriate working team to provide the proper solutions and services which gains the alignment and improve the customer satisfaction.

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	100%	The Company provides information about safe and responsible usage along with all products. Such information is also provided to customers in form of products maintenance manuals. Most of Products manufactured and sold by the Company as such don't require information about environmental and social usage and recycling. However, wherever applicable, the Company does attempt to provide such information.
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	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Others – Quality issues	10	NIL	-	11	3	

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

	Number	Reasons for recall
Voluntary recalls	0	Not applicable
Forced recalls	0	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. https://www.timken.com/wp-content/uploads/2016/10/DATA-PRIVACY-POLICY.pdf

   The Company has adapted the Parent Company, The Timken Company's global policy for cyber security and risks related to data privacy.

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

   Not applicable.

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

   a) **Number of instances of data breaches**

      Nil

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

      Nil

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

      Nil

Leadership Indicators

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

   https://www.timken.com/portfolio/

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

   Product related safety information (if any) are published in the product catalog. MSDS sheet are published wherever applicable. Additionally, product safety and safe practices are explained in product seminars and training sessions to customers.

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

   Our sales team, customer service team are in constant touch with the customers and dealer's network. On a need basis the customer service team will inform on the risk and provide the alternates if available.

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

   The Company provides information on products as required under the Legal Metrology (Packaged Commodities) Rules, 2011. The Company also provides information such as product usage, safety precautions, and features of product on certain product packaging. The Company did not carry out any survey for end consumer satisfaction in FY2025-26.

For and on behalf of the Board of Directors

Sd/-

Sanjay Koul

Chairman & Managing Director

DIN: 05159352

Date: 1 July, 2026

Place: Bengaluru