

August 04, 2026

To,

National Stock Exchange of India Ltd.

Symbol: UNIMECH

BSE Limited

Scrip Code: 544322

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Dear Sir/Ma'am,

Pursuant to the provisions of Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report ('BRSR') for the Financial Year 2025-26.

The BRSR forming part of the Annual Report is available on the website of the Company at www.unimechaerospace.com/annual-reports-returns.

Please take the above information on record.

Thanking You,

For **Unimech Aerospace and Manufacturing Limited**

RASHMI
GUPTA

Digitally signed
by RASHMI
GUPTA
Date: 2026.08.04
17:29:25 +05'30'

Rashmi Gupta

Company Secretary and Compliance Officer

M. No.: A25382

Encl: As above



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1.	Corporate Identity Number (CIN) of the Listed Entity	L30305KA2016PLC095712
2.	Name of the Listed Entity	Unimech Aerospace and Manufacturing Limited
3.	Year of incorporation	August 12, 2016
4.	Registered office address	Plot No. 167, Sy. No. 74/1 and 74/2 Hitech Defense and Aerospace Park Industrial Area, Arebinnamangala Village, Jala Hobli, Bengaluru North Taluk, Bengaluru - 562149
5.	Corporate address	Plot No. 3, Sy. No. 2I-P, Aerospace SEZ Sector, Hitech Defence & Aerospace Park, Kavadasanahalli, Channarayapatna, Bengaluru Rural, Devanahalli, Bengaluru – 562135
6.	E-mail	investorrelations@unimechaerospace.com
7.	Telephone	+91 63649 00858
8.	Website	www.unimechaerospace.com
9.	Financial year for which reporting is being done	FY 2025-26
10.	Name of the Stock Exchange(s) where shares are listed	Name of Exchange BSE Limited National Stock Exchange of India Limited
11.	Paid-up Capital	INR 25,42,84,415
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Ramakrishna Kamojhala Whole-Time Director & Chief Financial Officer E-mail: investorrelations@unimechaerospace.com Contact Number: +91 63649 00858
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

II. PRODUCTS/SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing relating to aero engine tooling and airframe tooling	Manufacturing relating to tooling and components used in the aerospace sector	98%

Note: The above figures are presented on a consolidated basis.

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.	Aero toolings and defence products	2811	98%

Note: The above figures are presented on a consolidated basis.

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III. OPERATIONS

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

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

The Corporate Office is part of the same plant; however, for reporting purposes, it has been presented separately as two plants and one corporate office.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	7
International (No. of Countries)	4

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

28%

c. A brief on types of customers

The core clientele of the Company predominantly consists of:

- Global Original Equipment Manufacturers (OEMs)
- Tier-1 suppliers

IV. EMPLOYEES

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	81	72	88.89	9	11.11
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total employees (D + E)	81	72	88.89	9	11.11
WORKERS						
4.	Permanent (F)	22	21	95.45	1	4.55
5.	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
6.	Total workers (F + G)	22	21	95.45	1	4.55

b. Differently abled Employees and workers:

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	Nil	Nil	Nil	Nil	Nil
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total differently abled employees (D + E)	Nil	Nil	Nil	Nil	Nil

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Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	Nil	Nil	Nil	Nil	Nil
5.	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
6.	Total differently abled workers (F + G)	Nil	Nil	Nil	Nil	Nil

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors (BoD)	10	1	10
Key Management Personnel (KMP)*	6	Nil	Nil

*Mr. Akash Shetty, Company Secretary and Compliance Officer has been relieved from his duties with effect from close of business hours on March 03, 2026.

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	54.17%	0%	49.06%	55.81%	70.59%	57.53%	28.57%	31.58%	21.35%
Permanent Workers	14.81%	0%	13.79%	71.43%	100.00%	75.00%	50.00%	100.00%	48.48%

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)**23. (a) Names of holding / subsidiary / associate companies / joint ventures**

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / subsidiary / associate / joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Innomech Aerospace Toolings Private Limited	Subsidiary	100%	No
2.	Unimech Global Manufacturing Solutions Inc.	Subsidiary	Nil	No
3.	Dheya Engineering Technologies Private Limited	Associate	29.99%	No

CSR DETAILS**24.**

- Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
- Turnover (in INR): INR 4,392 Lakhs
- Net worth (in INR): INR 55,108 Lakhs

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VI. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

The Company has established a grievance redressal mechanism for all key stakeholder groups, including employees, workers, customers, communities, investors, and value chain partners, through formal channels such as HR grievance system, Internal Committees, whistleblower mechanism, and designated escalation processes.

During the reporting period, no complaints or grievances were received under any of the nine principles of the National Guidelines on Responsible Business Conduct (NGRBC) from any stakeholder group.

Accordingly, there were no pending cases at the end of the financial year.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Communities	NA	Nil	Nil	None	Nil	Nil	None
Investors (other than shareholders)	Yes. Whistleblower Policy	Nil	Nil	None	Nil	Nil	None
Shareholders	Yes. SCORES	4	Nil	All the complaints have been resolved	2,276	Nil	All the complaints have been resolved
Employees and workers	Yes. Whistleblower Policy	Nil	Nil	None	Nil	Nil	None
Customers	Yes. Privacy Policy	Nil	Nil	None	Nil	Nil	None
Value Chain Partners	Yes. Whistleblower Policy	Nil	Nil	None	Nil	Nil	None
Other (please specify)	Nil						

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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

Sr. 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	Supply Chain Reliability	Risk	Global disruptions can delay procurement of raw materials, affecting production timelines.	Diversifying suppliers and building local sourcing partnerships.	Potential negative impact due to delays or increased procurement costs.
2	Emissions Management	Risk	Growing regulatory mandates and stakeholder expectations require focused efforts to curb greenhouse gas outputs.	Formulating structured strategies to track, manage, and progressively lower the organisation's carbon footprint over time.	Negative: Compliance costs and potential carbon taxes.
3	Cybersecurity	Risk	Cybersecurity is critical to safeguarding the organization's intellectual property, confidential business information, and defence-related data. A resilient security framework ensures business continuity, regulatory compliance, customer confidence, and protection against evolving cyber threats.	Strengthen cybersecurity governance through a defence-in-depth strategy, periodic risk assessments, vulnerability management, security monitoring, employee awareness programmes, incident response preparedness, and compliance with applicable security standards and industry best practices.	Potential Negative Impact: Cybersecurity incidents may result in financial losses arising from operational disruption, regulatory penalties, data compromise, intellectual property loss, legal liabilities, reputational damage, and business recovery costs.
4	Workforce Skill Development	Opportunity	Industry demands are evolving with advanced manufacturing and automation.	Introduced internal upskilling programmes and technical training.	Positive long-term impact through improved productivity and innovation.
5	Product Quality and Compliance	Risk	Non-conformance in aerospace components can lead to catastrophic safety failures and loss of operating licenses.	Enforcing rigorous internal review processes and ensuring strict alignment with prevailing sector guidelines and safety standards.	Negative: Product recalls, litigation, and revenue loss.
6	Technological Innovation	Opportunity	Adoption of advanced CNC machining, automation, and digital manufacturing systems improves productivity, precision, and consistency in aerospace components, supporting customer requirements and global competitiveness.	NA	Positive: Improved spindle utilization, reduced cycle time, lower rework/rejection (RFT improvement), and higher margins through efficient and value-added manufacturing.
7	Environmental Stewardship	Risk & Opportunity	Efficient management of hazardous waste and metal scrap is critical for regulatory compliance and brand reputation.	Prioritising responsible waste disposal frameworks and continuously exploring initiatives to minimise overall ecological impact.	Negative: Remediation fines. Positive: Revenue from waste-to-wealth initiatives.

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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No.	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	N	Y	Y	Y	N	N	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	N	Y	Y	Y	N	N	Y	Y
	c. Web Link of the Policies, if available	Principle 1: - Code of Conduct for Directors and Senior Management Personnel - Code for Fair Disclosures of UPSI - Evaluation of Performance of the Board of Directors - Familiarization Program for Independent Directors - RPT Policy - Materiality Policy Principle 3: - Policy on Whistle Blower - Diversity of Board of Directors Policy - Nomination, Remuneration and Evaluation Policy - Policy on Succession Planning for the Board and Senior Management Principle 4: - Policy on Whistle Blower - Terms of appointment for Independent Director Principle 5: - Policy on Whistle Blower Principle 8: - CSR Policy Principle 9: - Privacy Policy								
2	Whether the entity has translated the policy into procedures. (Yes/No)	Y	N	Y	Y	Y	N	N	Y	Y
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	N	N	Y	Y	Y	N	N	N	N
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	NA	NA	ISO 45001:2018	NA	NA	NA	NA	NA	AS9100D & BS EN ISO 9001:2015

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Sr. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Principle 2 - Ensuring full compliance with Extended Producer Responsibility (EPR) guidelines Principle 3 - Fostering an inclusive and equitable workplace through a comprehensive equal Opportunity Policy - Upholding high standards of occupational health and safety, with a target of zero major incidents Principle 6 - Achieving a 60% reduction in greenhouse gas (GHG) emissions by 2030 - Implementing Zero Liquid Discharge (ZLD) across all manufacturing facilities - Reducing overall waste generation by 60% by 2030 - Enhancing energy efficiency through the adoption of advanced technologies								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Principle 2 Extended Producer Responsibility (EPR): The Company is fully compliant with EPR guidelines as submitted to the respective Pollution Control Boards. Implementation includes tracking and reporting of waste, partnerships with authorised recyclers, and periodic compliance audits. No non-compliances were reported during the period. Principle 3 Equal Opportunity and Inclusion: The Company has implemented a comprehensive Equal Opportunity Policy that prohibits discrimination on the basis of gender, disability, or any other grounds. Specific provisions ensure fairness in recruitment, pay, promotion, and work conditions. No grievances or violations were reported during the year. Occupational Health and Safety: The Company maintained a strong safety record, with no major incidents reported during the year. Minor safety gaps identified during internal audits were promptly addressed through corrective actions, including improved PPE compliance, emergency system upgrades, and targeted employee safety training. Principle 6 GHG Emissions Reduction: Progress toward the 60% GHG emissions reduction target by 2030 is on track. Key initiatives include installation of energy-efficient equipment, such as VFD-enabled compressors and CNC machines, and advanced VRF cooling systems, which have led to measurable reductions in energy use. Zero Liquid Discharge (ZLD): ZLD systems have been successfully implemented across all manufacturing facilities. The integration of advanced effluent treatment technologies, including RO systems and evaporators, has enabled 100% recycling of treated water, resulting in a 30% reduction in freshwater consumption.								

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Sr. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
		Waste Reduction: The Company is actively progressing towards its 60% waste reduction target. Waste is segregated at source, hazardous waste is disposed of through certified agencies, and waste-to-energy solutions are explored for non-recyclables. Regular waste audits are conducted to drive continuous improvement. Energy Efficiency: Significant energy savings have been achieved through the deployment of energy-efficient systems. The installation of a 100 HP VFD air compressor resulted in approximately 10% power savings, and the use of VRF-based cooling has further enhanced overall energy efficiency across facilities.								
	Governance, leadership and oversight									
7	Statement by the Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) As the leadership of the Company, we approach sustainability not as a mere compliance obligation, but as the fundamental catalyst for our long-term value creation. I am exceptionally proud to present the progress we continue to make on this transformative journey. We have anchored our corporate strategy to aggressive, measurable ESG benchmarks, driven by the following operational commitments: - Executing a 60% reduction in both greenhouse gas (GHG) emissions and aggregate waste by the year 2030 - Sustaining absolute Zero Liquid Discharge (ZLD) architectures across all manufacturing facilities to maximise water stewardship - Guaranteeing strict adherence to Extended Producer Responsibility (EPR) mandates through integrated material recovery systems Equally critical to our environmental agenda is our human capital strategy. We cultivate a deeply inclusive workplace, fortified by an uncompromising Equal Opportunity Policy and robust occupational safety protocols. While shifting regulatory landscapes and operational complexities present inherent challenges, we deliberately leverage these hurdles as catalysts for industrial innovation. Our primary objective is to seamlessly embed sustainable practices into our core manufacturing processes, our supply chain dynamics, and our overarching governance frameworks. Looking to the future, our mandate is clear: to construct a highly resilient, future-ready organisation. We remain steadfast in our commitment to delivering precision-engineered solutions with absolute integrity, ensuring our growth reflects our deep responsibility to our stakeholders, our workforce, and the planet.									
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Managing Director								
9	Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No								

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10 Details of Review of NGRBCs by the Company:

Subject for Review	Principle	Indicate whether the review was undertaken by Director / Committee of the Board / Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)
Performance against above policies and follow-up action	Principle 1	Board of Directors	Event-Based
	Principle 2	NA	NA
	Principle 3	Board of Directors	Event-Based
	Principle 4	Board of Directors	Event-Based
	Principle 5	Board of Directors	Event-Based
	Principle 6	NA	NA
	Principle 7	NA	NA
	Principle 8	Board of Directors	Event-Based
	Principle 9	Board of Directors	Event-Based
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Principle 1	Board of Directors	Event-Based
	Principle 2	NA	NA
	Principle 3	Board of Directors	Event-Based
	Principle 4	Board of Directors	Event-Based
	Principle 5	Board of Directors	Event-Based
	Principle 6	NA	NA
	Principle 7	NA	NA
	Principle 8	Board of Directors	Event-Based
	Principle 9	Board of Directors	Event-Based

11 Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
	No								

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	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
The entity does not consider the Principles material to its business (Yes/No)	-	No	-	-	-	No	No	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	No	-	-	-	No	No	-	-
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	No	-	-	-	No	No	-	-
It is planned to be done in the next financial year (Yes/No)	-	Y	-	-	-	Y	Y	-	-
Any other reason (please specify)	-	-	-	-	-	-	-	-	-

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SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised 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 financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	2	Code of Conduct, POSH, Standing Order & other company policies and guidelines	100%
Key Managerial Personnel (KMP)	2	Code of Conduct, POSH, Standing Order & other company policies and guidelines	100%
Employees other than BoD & KMP	4	Code of Conduct, POSH, Standing Order & other company policies and guidelines	62%
Workers	4	Code of Conduct, POSH, Standing Order & other company policies and guidelines	76%

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	Has an appeal been preferred? (Yes/No)
Penalty/Fine	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding Fee	NA	NA	NA	NA	NA
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Brief of the Case		Has an appeal been preferred? (Yes/No)
Imprisonment	NA	NA	NA		NA
Punishment	NA	NA	NA		NA

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

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

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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.

While the Company does not maintain a standalone anti-corruption or anti-bribery policy, it has established a comprehensive ethical infrastructure to ensure the highest standards of professional integrity across its entire workforce.

The table below outlines the core components of this governance framework:

Framework Component	Description of Stringent Measures
Code of Conduct for Leadership	Mandates that Directors and Senior Management Personnel operate with absolute transparency and honesty. It prohibits the use of privileged information or manipulation for unfair advantage and requires strict adherence to all legal statutes
Vigil Mechanism (Whistleblower Policy)	Provides a secure platform for employees and stakeholders to report fraudulent or unethical activities directly to the Chairman of the Audit Committee. It guarantees complete protection against retaliation for those making disclosures
Risk Management Strategy	Incorporates a systematic approach to identifying and mitigating ethical and compliance-related risks within the operational and financial spheres of the Company

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

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

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

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

NA

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	55 days	36 days

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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	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	70%	67%
	b. Number of trading houses where purchases are made from	78	185
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	41%	34%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Shares of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)	16%	34%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	58%	100%
	d. Investments (Investments in related parties / Total Investments made)	4.1%	100%

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.

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	Nil	Nil	NA
Capex	0.03%	10%	As part of its commitment to sustainability and energy efficiency, the Company has made strategic investments to the tune of INR 1,30,000 to support initiatives like– 1) Coolant recycling systems (TRAMP OIL SEPARATOR SYSTEM) which directly save 40% of new coolant replacement cost

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

Yes, the Company has implemented sustainable sourcing procedures that encompass supplier assessments based on environmental and social criteria, a preference for certified and responsibly sourced materials, and regular audits to ensure ongoing compliance with established sustainability standards.

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

Sustainable sources contributed about 60% of all input materials procured by the Company throughout FY 2025-26.

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

The environmental footprint strategy of the Company focuses on active production rather than post-consumer reclamation, owing to its distinct position within the supply chain:

- End-of-life product retrieval is inapplicable, as the precision-engineered assemblies serve as intermediary components integrated into larger external systems by global OEMs and Tier-1 suppliers
- The absence of direct-to-consumer sales naturally precludes the operational capacity for product retrieval at the conclusion of its lifecycle
- Ecological sustainability is instead actively championed through rigorous waste mitigation protocols embedded directly within the manufacturing workflow

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

Extended Producer Responsibility (EPR) mandates are applicable to the processes of the Company. To fulfil these specific environmental obligations, a dedicated compliance framework has been operationalised:

- Formulation and execution of waste management strategies that align seamlessly with guidelines submitted to the respective Pollution Control Boards
- Deployment of rigorous tracking and reporting systems to monitor the generation and subsequent collection of packaging refuse
- Establishment of strategic alliances with certified recycling and waste processing entities
- Execution of routine internal audits and compliance reviews to validate ongoing adherence to statutory EPR targets

PRINCIPLE 3 BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.**ESSENTIAL INDICATORS****1. a. Details of measures for the well-being of employees**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	72	72	100	72	100	NA	NA	72	100	72	100
Female	9	9	100	9	100	9	100	NA	NA	9	100
Total	81	81	100	81	100	9	11.11	72	88.89	81	100

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Other than permanent employees											
Male	Nil	Nil	Nil	Nil	Nil	NA	NA	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	NA	NA	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Nil	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	21	21	100	21	100	NA	NA	21	100	21	100
Female	1	1	100	1	100	1	100	NA	NA	1	100
Total	22	22	100	22	100	1	4.55	21	95.45	22	100
Other than permanent workers											
Male	Nil	Nil	Nil	Nil	Nil	NA	NA	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	NA	NA	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	1.2%	1.04%

2. Details of retirement benefits, for current FY and previous financial year

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	Nil	Nil	NA	100	100	Y
Others – please specify	NA	NA	NA	NA	NA	NA

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Yes, the Company is committed to ensuring accessibility in line with the Rights of Persons with Disabilities Act, 2016.

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

Yes. The Company has adopted an Anti-Discrimination Policy that promotes equal opportunity, diversity, inclusion, and fair treatment in all aspects of employment. The policy prohibits discrimination on the basis of gender, disability, age, religion, caste, race, ethnicity, marital status, sexual orientation, or any other characteristic protected under applicable laws. The Company is committed to providing equal access to employment, training, career development, compensation, and workplace facilities, including for persons with disabilities, in accordance with applicable legal requirements.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	0%	0%	0%
Female	0%	0%	0%	0%
Total	100%	0%	0%	0%

- 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.**

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes, as per the grievance redressal procedure stated in the Company's HR Policy
Other than Permanent Workers	Yes, as per the grievance redressal procedure stated in the Company's HR Policy
Permanent Employees	Yes, as per the grievance redressal procedure stated in the Company's HR Policy
Other than Permanent Employees	Yes, as per the grievance redressal procedure stated in the Company's HR Policy

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/ workers in the respective category (A)	No. of employees/ workers in the respective category who are part of association(s) or Union (B)	% (B / A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category who are part of association(s) or Union (D)	% (D/ C)
Total Permanent Employees	81	NA	NA	78	NA	NA
Male	72	NA	NA	72	NA	NA
Female	9	NA	NA	6	NA	NA
Total Permanent Workers	22	NA	NA	7	NA	NA
Male	21	NA	NA	6	NA	NA
Female	1	NA	NA	1	NA	NA

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	72	72	100	72	100	73	73	100	73	100
Female	9	9	100	9	100	6	6	100	6	100
Total	81	81	100	81	100	79	79	100	79	100
Workers										
Male	21	21	100	21	100	23	23	100	10	43.47
Female	1	1	100	1	100	2	2	100	2	100
Total	22	22	100	22	100	25	25	100	12	48.00

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	72	72	100	73	73	100
Female	9	9	100	6	6	100
Total	81	81	100	79	79	100
Workers						
Male	21	21	100	23	23	100
Female	1	1	100	2	2	100
Total	22	22	100	25	25	100

10. Health and safety management system:

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

Yes. The Company has a structured internal audit system in place as part of its governance and compliance framework. Internal audits are conducted periodically across functions, including Health, Safety and Environment (HSE), operations, and supporting processes to ensure adherence to statutory requirements, internal policies, and applicable standards such as ISO 45001:2018.

The internal audit process includes identification of gaps, risk assessment, reporting of findings, and tracking of corrective and preventive actions (CAPA). Findings from audits are reviewed by relevant management teams and the HSE Committee to ensure timely resolution and continuous improvement in workplace safety and operational practices.

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

Yes, Work-related hazards are identified and assessed through a structured Occupational Health and Safety Management System aligned with ISO 45001:2018 requirements. The Company undertakes periodic safety inspections, risk assessments, job safety analyses, machine safety reviews, internal HSE audits, and management safety walkthroughs.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

In addition, hazards are identified through incident reporting, near-miss reporting, and investigation of workplace incidents. Both routine operational activities and non-routine activities such as maintenance, shutdowns, and project-related work are evaluated for potential risks. The findings are reviewed and monitored through the HSE Committee, and corrective and preventive actions are implemented to mitigate identified risks.

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

Yes. The Company has established processes for employees and workers to report work-related hazards through multiple channels, including supervisors, the HSE Committee, HR escalation, incident reporting systems, and designated reporting mechanisms under the Occupational Health and Safety Management System.

Employees and workers are also empowered to remove themselves from unsafe working conditions without fear of retaliation, in line with the Company's safety policy and ISO 45001:2018 framework. Identified hazards are escalated for immediate corrective action and reviewed through the HSE governance structure.

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

Yes. Employees and workers have access to non-occupational medical and healthcare services through a fully equipped Occupational Health Centre (OHC) established at the Company's premises. The OHC is supported by a full-time AFIH (Associate Fellow of Industrial Health) qualified doctor and a qualified staff nurse.

The Company also provides a fully equipped 24/7 ambulance service with a dedicated driver to ensure timely medical response and emergency support. In addition, employees and workers have access to preventive health check-ups and medical support services as part of the Company's employee welfare and health initiatives.

These facilities are integrated with the Company's occupational health and safety framework to promote overall employee well-being and emergency preparedness.

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

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

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

The Company has implemented comprehensive measures to ensure a safe and healthy workplace for all employees and workers across its operations, including manufacturing facilities, offices, and warehouses.

The health and safety framework is aligned with ISO 45001:2018 and is supported by documented policies, procedures, and an active Health, Safety and Environment (HSE) management system. Preventive and control measures include periodic risk assessments, job safety analyses, internal HSE audits, and management safety inspections to identify and mitigate workplace hazards.

The Company ensures the use of personal protective equipment (PPE), implementation of machine safety systems, fire safety infrastructure, and conduct of regular emergency preparedness drills. Incident reporting and investigation mechanisms, including near-miss reporting, are in place to drive corrective and preventive actions.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Employees and workers are provided with structured safety training and awareness programmes to promote a strong safety culture. A fully equipped Occupational Health Centre (OHC), supported by a full-time AFIH-qualified doctor and qualified nursing staff, is available on-site. The Company also provides 24/7 ambulance services with dedicated personnel to ensure emergency medical response.

These measures collectively ensure continuous improvement in occupational health, safety performance, and overall employee well-being.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	Nil	Nil	No complaints received during the year	15	Nil	Resolved all the complaints
Health & Safety	Nil	Nil	No complaints received during the year	10	Nil	Resolved all the complaints

14. Assessments for the year:

The Company conducts regular internal audits, statutory inspections, and third-party assessments as part of its Occupational Health and Safety Management System aligned with ISO 45001:2018. All operational locations, including manufacturing facilities and offices, are covered under the assessment framework to ensure compliance with applicable health, safety, and working condition requirements.

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

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

The Company follows a structured system for addressing safety-related incidents and observations arising from health and safety assessments. A formal risk assessment mechanism is in place as part of the Occupational Health and Safety Management System aligned with ISO 45001:2018, which helps in identifying, evaluating, and mitigating workplace hazards on an ongoing basis.

Where incidents, near-misses, or non-conformities are identified, root cause analysis is conducted and corrective and preventive actions (CAPA) are implemented in a time-bound manner. Actions may include corrective maintenance of equipment, revision of standard operating procedures, reinforcement of safety protocols, additional employee and worker training, and strengthening of engineering and administrative controls.

Identified risks and concerns from risk assessments, internal audits, statutory inspections, and ISO 45001:2018 surveillance audits are reviewed by the HSE Committee and management for closure and continuous improvement.

During the reporting period, no major safety-related incidents or significant systemic risks were observed that required material corrective actions beyond routine improvements and preventive measures undertaken under the Company's occupational health and safety management system.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS.**Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the entity.**

Key stakeholder groups are identified based on their level of interaction and influence on the entity's operations and value chain. The identification process considers the following attributes:

- a) Dependency: Stakeholders who are dependent on the organisation's products, services, or decisions, or those on whom the entity relies for its operations and sustainability.
- b) Responsibility: Stakeholders towards whom the organisation has legal, contractual, operational, or ethical responsibilities.

This approach ensures that engagement efforts remain focussed on stakeholders who have the most significant impact on, or are most impacted by, the Company's activities.

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 & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Employees	No	- Email - Meeting rooms - Surveys - Internal communication	Quarterly	Employees shared feedback on workplace safety, career development, and skill enhancement, emphasizing the need for improved safety equipment and clearer career progression pathways.
Suppliers	No	- Emails - Vendor meets	Yearly/ Based on OTD & Quality whenever in need	Maintained compliance with quality and sustainability standards. Key concerns raised included delivery timelines and clarity around raw material specifications.
Clients	No	- Client meetings - Reports - Digital platforms	Quarterly	Engagement discussions focused on quality assurance, product customization, and timely delivery, with feedback emphasizing the importance of data security and precision manufacturing.
Governmental Bodies and Authorities	No	- Regulatory filings - Consultations - Industry forums	As required	Ensured compliance with aerospace and defense regulations, environmental requirements, and safety certification standards.
Non-governmental organisations (NGOs)	Yes (for community development projects)	Community meetings	Annually	Discussions explored opportunities for collaboration, with a strong emphasis on local employment generation and infrastructure development needs.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.

Essential Indicators

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	81	81	100	78	78	100
Other than permanent	Nil	Nil	Nil	1	1	100
Total employees	81	81	100	79	79	100
Workers						
Permanent	22	22	100	7	7	100
Other than permanent	Nil	Nil	Nil	18	18	100
Total workers	22	22	100	25	25	100

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	81	Nil	Nil	81	100	78	Nil	Nil	78	100
Male	72	Nil	Nil	72	100	72	Nil	Nil	72	100
Female	9	Nil	Nil	9	100	6	Nil	Nil	6	100
Other than permanent	Nil	Nil	Nil	Nil	Nil	1	Nil	Nil	1	100
Male	Nil	Nil	Nil	Nil	Nil	1	Nil	Nil	1	100
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Workers										
Permanent	22	Nil	Nil	22	100	7	Nil	Nil	7	100
Male	21	Nil	Nil	21	100	6	Nil	Nil	6	100
Female	1	Nil	Nil	1	100	1	Nil	Nil	1	100
Other than permanent	Nil	Nil	Nil	Nil	100	18	Nil	Nil	18	100
Male	Nil	Nil	Nil	Nil	100	17	Nil	Nil	17	100
Female	Nil	Nil	Nil	Nil	100	1	Nil	Nil	1	100

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

	Male		Female	
	Number	Median remuneration/salary/wages of the respective category (in INR)	Number	Median remuneration/salary/wages of the respective category (in INR)
Board of Directors (BoD)	3	92,36,984	Nil	Nil
Key Managerial Personnel	4	92,36,984	Nil	Nil
Employees other than BoD and KMP	68	4,52,433	9	48,80,276
Workers	21	1,05,466	1	77,580

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

	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	5.41%	13.23%

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. The Company has a Human Rights Policy and a comprehensive framework of related policies, including but not limited to policies on anti-discrimination, prohibition of child labour, forced and bonded labour, modern slavery and human trafficking, anti-harassment and abuse, freedom of association, migrant and foreign workers, women's rights, non-retaliation, handling of complaints and confidential appeals, whistleblower mechanism, and other workplace conduct and ethics policies.

The Human Resources function, supported by internal committees such as the POSH Internal Committee and the Grievance Redressal Committee, acts as the focal point for addressing human rights-related issues. These mechanisms ensure identification, monitoring, and resolution of concerns through structured, confidential, and fair processes in compliance with applicable laws and internal policies.

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

The Company has a comprehensive Human Rights Policy aligned with the United Nations Universal Declaration of Human Rights and the principles of the UN Global Compact. The policy covers all employees, workers, contractors, suppliers, and other stakeholders associated with the Company.

It commits to preventing human rights violations including discrimination, child labour, forced labour, harassment, abuse, and other forms of unethical practices. The policy also emphasizes fair working conditions, freedom of association, equal opportunity, and respect for dignity and privacy.

The Human Resources function, supported by internal committees such as the POSH Internal Committee and Grievance Redressal Committee, acts as the focal point for addressing human rights-related concerns through structured and confidential mechanisms.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	Nil	Nil	None	Nil	Nil	None
Discrimination at Workplace	Nil	Nil	None	Nil	Nil	None
Child Labour	Nil	Nil	None	Nil	Nil	None
Forced Labour/Involuntary Labour	Nil	Nil	None	Nil	Nil	None
Wages	Nil	Nil	None	Nil	Nil	None
Other Human Rights-Related Issues	Nil	Nil	None	Nil	Nil	None

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

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

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

The Company has established mechanisms to ensure protection of complainants in cases of discrimination and harassment. All complaints are handled with strict confidentiality through designated channels such as the POSH Internal Committee, Grievance Redressal Committee, and Whistleblower/Vigil Mechanism.

The Company follows a zero-retaliation approach as outlined in its Non-Retaliation Policy, ensuring that no complainant or witness is subjected to victimisation, discrimination, or adverse consequences for raising concerns in good faith. All complaints are investigated in a fair, independent, and impartial manner, and appropriate corrective actions are taken based on findings.

Weblink: [Whistleblower Policy](#)

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

Yes. Human rights requirements form part of the Company's business agreements and contracts with suppliers, vendors, contractors, and other business partners.

These agreements include clauses related to compliance with applicable laws and internal policies on human rights, including prohibition of child labour, forced or bonded labour, discrimination, harassment, and unfair employment practices. The Company also expects its business partners to maintain safe working conditions and uphold ethical business conduct in line with the Company's Human Rights Policy and Code of Conduct.

10. Assessments for the year:

The Company conducts periodic internal audits, statutory compliance checks, POSH Internal Committee reviews, and HR compliance assessments covering all operational locations. These assessments ensure compliance with applicable labour laws, internal policies, and human rights standards across all plants and offices.

The Company has an Internal Monitoring System (IMS) in place to ensure implementation of all applicable policies, statutory requirements, and compliance standards across its operations.

The system covers social, safety, security, HR, and environmental compliance areas including risk identification, risk assessment, corrective and preventive actions, internal audits, and management reviews. Regular inspections and internal audits are conducted to monitor compliance and address gaps through corrective action plans.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Risk assessment is carried out to identify potential hazards and prevent workplace incidents, supported by defined procedures for reporting, monitoring, and mitigation of risks.

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child Labour	100
Forced/Involuntary Labour	100
Sexual Harassment	100
Discrimination at Workplace	100
Wages	100
Others – please specify	NA

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

Based on the assessments conducted, no significant human rights risks or adverse findings were identified during the reporting period. Accordingly, no major corrective action plans were required.

However, the Company continues to strengthen its existing systems through periodic internal audits, risk assessments, employee awareness programs, and monitoring mechanisms to ensure continued compliance with applicable human rights policies and statutory requirements.

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

Essential Indicators

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources			
Total electricity consumption (A)	GJ	739.04	Nil
Total fuel consumption (B)	-	Nil	Nil
Energy consumption through other sources (C)	-	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	GJ	739.04	Nil
From non-renewable sources			
Total electricity consumption (D)	GJ	5.94	6,202.40
Total fuel consumption (E)	GJ	19.80	778.71
Energy consumption through other sources (F)	-	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	GJ	25.74	6,981.11
Total energy consumed (A+B+C+D+E+F)	GJ	764.78	6,981.11

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations)	GJ/Revenue from operations in INR	0.0000017413	0.000016
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/Revenue from operations in INR adjusted for PPP	0.000035	0.000340
Energy intensity in terms of physical output	GJ/FTE	7.43	67.13
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: The data reported for FY 2025-26 may not be directly comparable with the previous year's disclosures due to revisions in the methodology adopted for data collection, consolidation, and interpretation. These refinements have been implemented to enhance the accuracy and consistency of the Company's environmental reporting.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, the name of the external agency.: No

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? (Yes/No) 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.

Within the regulatory framework of the Performance, Achieve and Trade (PAT) Scheme mandated by the Government of India, none of the Company's manufacturing facilities are currently identified as Designated Consumers (DCs).

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third-party water	1,272.884	1,19,00,000
(iv) Seawater/Desalinated water	Nil	5,64,900
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,272.884	1,24,64,900
Total volume of water consumption (in kilolitres)	1,272.884	3,27,36,200
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations)	0.000003	0.08
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000059	1.59
Water intensity in terms of physical output	12.35	3,14,771.15
Water intensity (optional) – the entity may select the relevant metric	-	-

Note: The data reported for FY 2025-26 may not be directly comparable with the previous year's disclosures due to revisions in the methodology adopted for data collection, consolidation, and interpretation. These refinements have been implemented to enhance the accuracy and consistency of the Company's environmental reporting.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency. No

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	Nil	Nil
No treatment	Nil	Nil
With treatment – please specify level of treatment	Nil	Nil
(ii) To Groundwater	Nil	Nil
No treatment	Nil	Nil
With treatment – please specify level of treatment	Nil	Nil
(iii) To Seawater	Nil	5,64,900
No treatment	Nil	Outsourced supply
With treatment – please specify level of treatment	Nil	
(iv) Sent to third-parties	Nil	8,11,200
No treatment	Nil	Sent off-site to external organisations for further treatment and disposal
With treatment – please specify level of treatment	Nil	NA
(v) Others	Nil	NA
No treatment	Nil	NA
With treatment – please specify level of treatment	Nil	NA
Total water discharged (in kilolitres)	Nil	13,76,100

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 - **BANGALORE ANALYTICAL RESEARCH CENTER PRIVATE LIMITED.**

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

The Company has not implemented a Zero Liquid Discharge (ZLD) mechanism across its operations. All wastewater generated from operational activities is managed through authorised disposal vendors, with no wastewater treatment or discharge taking place outside the Company's premises.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	Tonnes/ Year	23.85	6.78
SOx	Tonnes/ Year	9.30	6.07
Particulate matter (PM)	Tonnes/ Year	30.48	28.1
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/ No) If yes, the name of the external agency. No

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	145.02	75.16
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1690.47	1,252.54
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent/ Revenue from operations in INR	0.41792	0.0000031
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ Revenue from operations in INR adjusted for PPP	8.50044	0.0000646
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ equivalent/ FTE	17.82	12.77
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, the name of the external agency. Yes

1. E waste – E Pariser.
2. Hazardous waste, Plastic waste – Century refiners

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

The Company has undertaken several projects and initiatives aimed at reducing Green House Gas (GHG) emissions across its operations.

Key interventions implemented in support of this objective include the deployment of energy-efficient equipment, optimisation of operational processes, upgrading of conventional lighting systems to LED technology, and the adoption of energy monitoring and control mechanisms to improve overall energy performance. In addition, the Company has installed a 550 kWh solar power system to enhance the use of renewable energy and further contribute to the reduction of GHG emissions.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total waste generated (in metric tonnes)		
Plastic waste (A)	Nil	1.05
E-waste (B)	Nil	0.00
Bio-medical waste (C)	Nil	0.001
Construction and demolition waste (D)	Nil	94.37
Battery waste (E)	Nil	0.00
Radioactive waste (F)	Nil	0.00
Other Hazardous waste. Please specify, if any. (G)	Coolant Waste Ltrs - 6.4 MT	0.10
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	0.00
Total (A+B + C + D + E + F + G + H)	6.4	95.52
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00146	0.00000023
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0293	0.00000047
Waste intensity in terms of physical output	0.062136	0.92
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	6.4	95.42
(ii) Re-used	Nil	0.00
(iii) Other recovery operations	Nil	0.00
Total	6.4	95.42
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	0.00
(ii) Landfilling	Nil	0.10
(iii) Other disposal operations	Nil	0.00
Total	Nil	0.10

Note: The data reported for FY 2025-26 may not be directly comparable with the previous year's disclosures due to revisions in the methodology adopted for data collection, consolidation, and interpretation. These refinements have been implemented to enhance the accuracy and consistency of the Company's environmental reporting.

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

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

The Company has implemented structured waste management practices across its establishments to ensure the responsible handling and disposal of waste generated from its operations.

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Waste is segregated at source into hazardous and non-hazardous categories to facilitate appropriate treatment and disposal. Recyclable materials, including paper, plastic, and metal, are channelled to authorised recyclers to support resource recovery and recycling efforts. Hazardous waste is managed through dedicated storage and labelling procedures and is subsequently disposed of through government-approved vendors in accordance with applicable requirements. These practices enable the Company to maintain effective waste management controls and ensure the safe handling of hazardous waste streams.

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

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

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

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

The entity does not have operations or offices in or around ecologically sensitive areas; however, a new Environmental Management System (EMS) certification has been obtained for all three units.

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

S. No.	Specify the law/regulation/ guidelines which were 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
1			NA	

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.

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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.	Aerospace India Association	National
2.	Aerospace Defense and Hi-Tech Industries Association	State
3.	Engineering Export Promotion Council	National
4.	Karnataka Small Scale Industries Association	State

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

Name of authority	Brief of the case	Corrective action taken
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:

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

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

S. No.	Name of the 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						

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

The Company believes in maintaining good relationships with local communities and stakeholders. Any concerns or feedback, if received, are reviewed by the management and addressed appropriately.

Weblink: [CSR Policy](#)

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/Small producers	44.81%	44.81%
Directly from within India	73%	92.54%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	NA	NA
Semi-urban	NA	NA
Urban	100%	100%
Metropolitan	NA	NA

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

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PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.

Essential Indicators

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

The Company has a dedicated Key Accounts Manager for each of its clients. These Key Accounts Managers address all complaints upfront and receive feedback on a timely basis, thereby leading to quick close of any addressable matter.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	100
Safe and responsible usage	100
Recycling and/or safe disposal	100

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the year	Remarks
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive trade practices	Nil	Nil	NA	Nil	Nil	NA
Unfair trade practices	Nil	Nil	NA	Nil	Nil	NA
Other	Nil	Nil	NA	Nil	Nil	NA

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

	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

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

Yes, the entity has a Privacy Policy that provides a framework for addressing data privacy and cybersecurity risks, in alignment with the requirements of the Information Technology Act, 2000. It outlines procedures for the secure collection, processing, storage, and retention of data, and incorporates physical, technological, and organisational safeguards to prevent unauthorised access, misuse, or loss of personal data.

The Privacy Policy can be accessed via this following link: [Privacy Policy](#)

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

Not Applicable

7. Provide the following information relating to data breaches:

- Number of instances of data breaches: Nil
- Percentage of data breaches involving personally identifiable information of customers: NA
- Impact, if any, of the data breaches: NA