Annexure - IX

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

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1.	**Corporate Identity Number (CIN) of The Company**	L35921TN1960PLC004175
2.	**Name of The Company**	Wheels India Limited
3.	**Year of Incorporation**	1960
4.	**Registered office address**	No. 21, Patullos Road, Chennai – 600002
5.	**Corporate office address**	M.T.H. Road, Padi, Chennai – 600050
6.	**E-mail id**	investorservices@wheelsindia.com
7.	**Telephone**	044-26258511
8.	**Website**	http://www.wheelsindia.com
9.	**Financial year for which reporting is being done**	2025-2026
10.	**Name of the Stock Exchange(s) where shares are listed**	National Stock Exchange of India Limited (NSE) - WHEELS (Stock Code)
11.	**Paid-up capital**	24,43,30,120
12.	**Name and contact details of the person who may be contacted in case of any queries on the BRSR report**	**Ms. K V Lakshmi** Company Secretary Telephone number: 044-2623 4320 lakshmi_kv@wheelsindia.com
13.	**Reporting boundary**	Disclosures made in this report are on a "Standalone Basis"
14.	**Name of assurance provider**	NA
15.	**Type of assurance obtained**	NA

II. PRODUCTS / SERVICES

16. Details of business activities

S. No.	Description of main activity	Description of business activity	% of turnover
1.	Manufacturing	Metal and metal products	100%

17. **Products / Services sold by the entity**

S. No.	Product / Service	NIC Code	% of total turnover contributed
1.	Parts & accessories for motor vehicles	29301	65%
2.	Parts & accessories for machinery / equipment used by construction / mining Industries	28246	24%
3.	Components for wind turbines	2811	11%

III. OPERATIONS

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

<table>
<tr><th>Locations</th><th>Number of plants</th><th>Number of offices</th><th>Total</th></tr>
<tr><td>National</td><td colspan="2">14</td><td>14</td></tr>
<tr><td>International</td><td colspan="2">-</td><td>-</td></tr>
</table>

19. **Markets served by the entity**

a. **Number of locations**

Locations	Number
National (No. of states)	Pan India
International (No. of countries)	27

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

FY 25-26 (Current Financial Year): 26.17%

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

Wheels India is a leading supplier of wheels to manufacturers of commercial vehicles, passenger vehicles, agricultural tractors, and construction equipment. The company supplies steel wheels to all these segments and aluminum wheels to the automotive segments. The company operates 14 plants across the country including two wheel and tire assembly plants. Its customer base is geographically diverse, covering India, the United States, Japan, Europe, Korea, Brazil, UK, Mexico etc. In addition to supplying original equipment customers, the company also sells products in the after-market. The company is a leading supplier of bus air suspension systems in the country and has a business supplying lift axle suspension system to truck manufacturers. The company has a recognized R&D facility with a NABL accredited laboratory and has design capabilities in the area of wheels and suspension systems. The company is also a supplier of fabricated and precision machined structural components and hydraulic cylinders for the construction equipment, windmill and railway industries

IV. EMPLOYEES

20. Details as on March 31, 2026

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)	2159	2101	97%	58	3%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total Employees (D+E)**	**2159**	**2101**	**97%**	**58**	**3%**
WORKERS						
4	Permanent (F)	576	576	100%	0	0%
5	Other than Permanent (G)	5948	5374	90%	574	10%
6	**Total workers (F+G)**	**6524**	**5950**	**91%**	**574**	**9%**

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)	7	7	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total Differently Abled Employees (D+E)**	**7**	**7**	**100%**	**0**	**0%**
DIFFERENTLY ABLED WORKERS						
1.	Permanent (F)	9	9	100%	0	0%
2.	Other than Permanent (G)	0	0	0%	0	0%
3.	**Total Differently abled workers (F+G)**	**9**	**9**	**100%**	**0**	**0%**

21. Participation/inclusion/representation of women (as of March 31, 2026)

S. No.	Particulars	Total (A)	No. and percentage of females	
			No. (B)	% (B/A)
1.	Board of Directors	6	1	16.67%
2.	Key Management Personnel	3	1	33.33%

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

Particulars	FY 2026			FY 2025			FY 2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6.6	3.85	10.45	9.8	12	9.9	12.3	13.5	12.3
Permanent Workers	0.33	0	0.33	1.17	0	1.17	3.2	0	3.2

V. HOLDING, SUBSIDIARY, AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

23 (a) Subsidiary / Step Down Subsidiary Companies:

S. No.	Name of Holding/ Subsidiary/Associate/ Joint Venture (A)	Holding/ Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of listed entity? (Yes / No)
1	WIL Car Wheels Limited	Subsidiary	74%	No
2	WIL USA Inc., USA	Subsidiary (WoS)	100%	No
3	WIL Europe GmbH	Subsidiary (WoS)	100%	No
4	Axles India limited	Associate	12.51%	No

VI. CSR DETAILS

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

(ii) Turnover: : ₹ 50,98,35,34,272.50

(iii) Net worth: ₹ 9,73,13,90,294.65

VII. TRANSPARENCY AND DISCLOSURE REQUIREMENTS

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

There is a mechanism to address and redress employee grievances and measures are taken proactively to resolve subject related issues / complaint.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Current Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	YES*	NIL	NIL	-	NIL	NIL	-
Investors (other than shareholders)	YES**	NIL	NIL	-	NIL	NIL	-
Shareholders	YES	NIL	NIL	-	NIL	NIL	-
Employees and workers	YES***	NIL	NIL	-	NIL	NIL	-
Customers	YES****	123	0	-	126	0	-
Value chain partners	YES	NIL	NIL	-	NIL	NIL	-
Other (please specify)	-	-	-	-	-	-	-
If Yes, then provide web-link for grievance redress policy							
https://wheelsindia.com/wp-content/uploads/policy/business-responsibility-policy.pdf							

*   For community engagement and grievances to be handled, company has provided helpdesk register at entrance of the facilities.

** For handling grievances from investors and shareholders, company has provided stakeholder relationship committee of board.

*** For handling various grievances from employees, company has provided internal mechanisms like welfare committee, production committee, canteen committee, helpdesk grievance forms, etc.

**** For handling grievances from customers, company has provided customer complaint handling process document QP 18 (ISO 9001, IATF 16949).

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

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Positive / Negative Implications
1.	Energy management	Opportunity	Power & fuel cost are 4% of WIL turnover hence energy intensity reduction is KPI for business & BRSR / ESG	Energy conservation measures / action plan	Positive impact on profit / financial indicators
2.	Waste management	Risk	Regulatory risk & social responsibility	Reduce / Reuse / Recycle Repurpose / Innovations.	Positive impact from the investments pertaining to compliances & pay back
3.	Water management	Risk	Water management is a social & environmental responsibility being an UNSDG	Water conservation measures / action plans	Positive impact on profit / financial & ESG ratings
4.	Carbon footprint Reduction	Risk	Climate change risk, National & Global goals under UNFCCC, customer goals	Increasing dependency towards renewable energy (wind, solar) consumption. Also, towards lower GHG emission fuels like PNG / CNG and decarbonization through new emergent technologies.	Positive impact on profit / financial & ESG ratings
5.	Customer ESG Ratings	Risk	Good ESG ratings facilitate global supply & share of businesses in domestic market	Adoption of NGRBC guidelines / BRSR aiding good ratings from agencies like Eco Vadis	Increase in market share & revenues for the Company
6.	Supply chain ESG	Opportunity	Adoption of ESG in supply chain makes it robust & sustainable	Encouraging to work with MSMEs to implement and abide by the NGRBC guidelines	Positive impact on financials through reliable and effective supply chain

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Positive / Negative Implications
7.	Resource efficiency (raw materials steel & consumables)	Opportunity	Raw material cost constitutes about 70% of WIL turnover hence it is considered as one of KPI in BRSR	Continuous improvement in process and design. Adapting new technology	Positive impact on financials
8.	Health & Safety	Risk	Important for employee morale / relations. Promote job satisfaction & reduce attrition rate. Respect & promote wellbeing of employees	Dupont Methodology & ISO 45001	Employee morale and safety improves performance leading to positive impact on financials.
9.	Leadership	Opportunity	Employee attrition is a business risk. Build talent pool for future	Training & development, PMS / Remuneration	
10.	Data security	Risk	Business risk	Non-Disclosure Agreement with suppliers and employees. IT Policy / Systems	Avoids potential losses

SECTION B - MANAGEMENT & DISCLOSURE PROCESSES

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates for nine different principles mentioned below. By adhering to these guidelines, businesses can address social, environmental and economic challenges outlined in the SDGs. This alignment fosters corporate practices that promote inclusive growth, environmental sustainability and social equity, thus advancing progress towards achieving the SDGs and creating a more sustainable future for all stakeholders.

THE 9 PRINCIPLES

P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

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

		Particulars	P 1	P 2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes											
1.	(a)	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	(b)	Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	(c)	Web Link of the Policies, if available	https://wheelsindia.com/wp-content/uploads/policy/business-responsibility-policy.pdf								
2.		Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.		Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	N	Y	Y	Y	Y	Y	Y
4.		Name the national and international codes / certifications / labels / standards		ISO 14001 & IATF 16949	ISO 45001			ISO 14001			ISO 14001 & IATF 16949 and TISAX AL3
5.		Specific commitments, goals, targets set by the entity	The Company has defined commitments, goals and targets under the principles which are fulfilled through processes in alignment with international standards such as ISO 9001 (Quality Management System), IATF 16949 (Automotive Quality Management System), ISO 14001 (Environmental Management System), ISO 45001 (Occupational Health & Safety), and any pertinent customer-specific objectives. The company is committed to consistently achieve the key performance indicators (KPIs) in accordance with these international standards and norms to achieve the goals. ESG goals are also spelt out in statement by Director in Point 7.								
6.		Performance of the entity against specific commitments, goals, and targets	As part of the Management Review Meetings (MRM), the Business Unit Heads and the Managing Director conduct monthly assessments of performance goals and targets. These meetings involve a thorough review of the performance tracker, with recommendations provided to personnel or officers for the subsequent steps. The aim is to attain these targets either before the next review meeting or by the conclusion of the fiscal year.								

Wheels India has the following policies covering the nine principles:

- Business Responsibility Policy,
- Code of Conduct for Directors & Senior management,
- Code of Conduct for employees

- Vigil Mechanism
- POSH Policy 2017
- Composition of Internal Complaints Committee,
- HR Policy
- Quality, Safety, Occupational Health, and Environmental Policy
- Policy on Plastic usage
- Supplier code of conduct
- Sustainable supply chain policy
- Sustainable procurement policy
- ESG policy
- Gender Neutral Policy
- CSR Policy,
- Cyber security and Data privacy policy
- Information security Policy (IT Policy)
- Data Backup Policy
- Related Party Transactions Policy
- Code of Conduct for Prevention of Insider Trading,
- NRC Policy,
- Policy for Registrars and Share Transfer Agents (RTA),
- Policy for Preservation of Documents,
- Policy for Determination of Legitimate Purpose / Policy for Procedure of inquiry in case of leak of UPSI, Material Subsidiary Policy
- Dividend Distribution Policy,
- Determination of Materiality of Events / Information,

GOVERNANCE, LEADERSHIP AND OVERSIGHT

7. Statement by director responsible for BRSR highlighting ESG related challenges, targets and achievements

Wheels India Limited is driving sustainability through several measures - an ESG policy defining qualitative and quantitative goals and targets, a systems approach deploying relevant ISO standards and certifications, disclosures on ESG rating platforms like EcoVadis, CDP, SAQ5.0, Greenco (CII), to benchmark and continuously drive performance improvements, employing tools & enablers like digitalization, IoT Apps and new technologies, supported by top management through provision of a budget for ESG Capex & Revex.

The following goals and targets disclosed in BRSR are reviewed by top management every month through defined metrics.

1.	RE75 - 75 % electricity from renewable sources by 2026
2.	Carbon neutral by 2033 (Scope 1 & 2)
3.	Water neutral by 2028
4.	Zero waste to landfill by 2030

Metrics to track the carbon neutral goal are energy intensity and GHG emission intensity. In 2025-26, we achieved 8.7 % reduction in energy intensity (target 5%) and 19 % reduction in GHG emission intensity (target 10 %), aided by higher volumes, increase in RE content in power mix from 58% to 66 %, decarbonisation and energy saving projects elaborated under Principle 6. A positive was the decoupling of the economic activity for business growth from usage of resources like power, fuel, water and environmental impact (GHG emission). Absolute energy consumption increased by only 5.5 % for a 15.5 % turnover growth, while GHG emission fell by 6.4% resulting from RE, decarbonisation and energy projects.

Water intensity reduced by 10.2 % meeting the target of 10 % while absolute water consumption rose by only 3.8 % for a 15.5 % volume growth. At Padi plant which accounts for about 30 % of corporate water consumption, 45% of water is recycled and 30 % of water extracted is recharged to ground through scientifically designed rain water harvesting structures. Water consumption reduction and ground water charging projects are key focus areas across plants to achieve water neutrality.

Energy efficiency, decarbonization and water conservation are important considerations during the design and procurement of plant and machinery and expansion projects to decouple business growth from energy consumption and GHG emissions to achieve carbon neutral and water neutral goals.

Decoupling business growth from resource utilisation of power, fuel, water and waste generation to achieve carbon neutral, water neutral & ZWTL goals, speed of implementation of ESG projects in running plants, involvement and adoption of new technologies by employees are challenges we have to address.

Our new ESG policy has defined metrics to focus on learning and development to better align our human resources to achieve ESG goals. Gender diversity is another parameter under social goals in our ESG policy. Safety culture continues to be a cornerstone of our operations.

We have identified and engaged with 6 vendors in our supply chain to cascade the BRSR principles under leadership indicators for mutual benefit. Our engagement with communities to promote inclusive growth and equitable development is ongoing, through our CSR programs enumerated under Principle 8. We are striving to embed sustainability in our Organizational culture..

8. **Details of the highest authority responsible for implementation and oversight of the Business Responsibility & Sustainability (BRSR) Policy**

Mr. Srivats Ram (DIN: 00063415), Chairman and 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.**

Mr. Srivats Ram, as the CMD, holds the authority for decision-making on sustainability related matters. He collaborates with Business Unit Heads, Functional Heads, and the ESG Cross-Functional Team (CFT) to gather inputs and insights to inform these decisions. As the key decision-maker, Mr. Srivats Ram ensures that sustainability initiatives align with the Company's overall goals and objectives, fostering a cohesive and integrated approach towards sustainability across the organization.

10. **Details of Review of the National Guidelines on Responsible Business Conduct (NGRBC)**

Subject for Review	**Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee**									**Frequency: Annually (A) / Half yearly (H) / Quarterly (Q) / Any other – please specify**								
	P1	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
Performance against above policies & follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	M	M	Q	A	M	Q	Q	M
										Policies reviews are conducted by internal audit teams, Statutory auditors / Audit committee, MD & BU Heads.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	M	M	Q	A	M	Q	Q	M
	YES - BVC for ISO 9001, ISO 14001, ISO 45001, IATF 16949, Internal audit teams / Audit committee.									Policies reviews are conducted by internal audit teams, Statutory auditors / Audit committee, CMD & BU Heads								

11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	Yes, the entity has carried out independent assessment / evaluation of the working of its policies by Bureau Veritas under ISO 9001, IATF 16949, ISO 14001, ISO 45001.								

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

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

SECTION C PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section encompasses various dimensions of sustainability, covering efforts to mitigate environmental impact, implement social welfare initiatives and uphold governance practices. By elaborating on these aspects, organizations can transparently demonstrate their dedication to sustainable development and responsible business behavior. Section C prompts companies to articulate their strategies, policies and performance metrics concerning Environmental, Social and Governance (ESG) factors. This allows stakeholders to effectively evaluate the Company's environmental stewardship, societal impact and corporate governance practices. Thus, Section C plays a pivotal role in enhancing accountability and promoting sustainable business practices. The information requested is categorized as Essential and Leadership, with the essential Indicators expected to be disclosed by all entities 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 programs on any of the principles during the financial year

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
Board of Directors	*	*	*
Key Managerial Personnel (KMP)	*	*	*
Employees other than BoDS /KMP	774	Coverage of all principles,core elements & indicators"	98%
Workers	2282	Training on BRSR principles with focus on Health, Safety & Environment"	97.45%

* Board committee members, Directors & KMPs are regularly familiarized and updated on economic, environmental, social & governance matters and principles during board committee meetings, board meetings & senior Management presentations.

2. Details of fines / penalties / punishment/ award / compounding fees / settlement amount paid in proceedings with regulators / law enforcement agencies / judicial institutions during FY 25-26.

Monetary					
Particular	**NGRBC Principle**	**Name of regulatory/ enforcement agencies/ judicial institutions**	**Amount (in INR)**	**Case brief**	**Has an appeal been preferred? (Yes / No)**
Penalty / Fine	NIL	NA	NIL	NIL	No
Settlement	NIL	NA	NIL	NIL	No
Compounding fee	NIL	NA	NIL	NIL	No

Non-Monetary				
Particular	**NGRBC Principle**	**Name of regulatory/ enforcement agencies/ judicial institutions**	**Case brief**	**Has an appeal been preferred? (Yes / No)**
Imprisonment	NIL	NA	NA	No
Punishment	NIL	NA	NA	No

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.

NA

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

Yes, WIL has an Anti-corruption and Anti-bribery policy. Below are the relevant details:

Name of Policy	Policy Description	Web-link / URL
Code of Conduct	Wheels India has incorporated anti-bribery and anti-corruption policy into its code of conduct, ESG policy & business responsibility policy, ensuring adherence to India's regulatory framework. These policies underscore the company's commitment to integrity as a core business value. It promotes ethical decision-making and fosters a culture of transparency throughout the organization. These policies outline the expected conduct for all stakeholders and affiliates of Wheels India, serving as a blueprint for upholding highest standards of integrity and accountability among all individuals associated with the Company. Accessing and comprehending the code of conduct available on the company intranet is obligatory for all employees, who must confirm their understanding and compliance by responding to key questions regarding its content.	https://wheelsindia.com/wp-content/uploads/2024/05/WIL-Code-Of-Conduct.pdf https://wheelsindia.com/wp-content/uploads/2022/08/business-responsibility-policy.pdf

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

Segment	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. **Details of complaints with regards to conflict of interest**

Particulars	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Complaints received with respect to conflicts of interest among Directors	0	NA	0	NA
Complaints recei ved with respect to conflicts of interest among KMPs	0	NA	0	NA

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

Fine / Penalty / Action taken on Conflicts of Interest and Corruption	Corrective Action Taken
NA	NA

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Number of days of accounts payables	97	103

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:

Parameters	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	1.93	2.66
	b. Number of trading houses where purchases are made from	3	5
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	100%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	3.37	4.45
	b. Number of dealers / distributors to whom sales are made	163	225
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	60.75	38.87

Parameters	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.26%	1.70%
	b. Sales (Sales to related parties / Total Sales)	3.13%	3.04%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	NIL	NIL
	d. Investments (Investments in related parties / Total Investments made)	87.90%	3.64%

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
One program covering 5 value chain partners	Awareness program on BRSR	6.86

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

Yes / No		
Yes		
Process / Policy Name	**Process / Policy Description**	**Web-link / URL**
Code of conduct	The corporation has established a policy to effectively manage conflicts of interest that may arise among its directors and employees during business operations. This policy aims to identify and address both existing and potential conflicts of interest. To mitigate and resolve such conflicts, the corporation has implemented organizational and administrative procedures. Additionally, escalation mechanisms are in place, along with appropriate safeguards and protocols to handle or prevent disputes effectively.	https://wheelsindia.com/wp-content/uploads/2024/05/WIL-Code-Of-Conduct.pdf https://wheelsindia.com/code-of-conduct/

Yes. processes to avoid / manage conflicts of interests involving members of the board is addressed through a) Code of Conduct for Directors and b) Related Party Transactions being duly declared and approved under the statue and company policies before transacting with such entities / individuals.

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.

Type	FY 2026 Current Financial Year	FY 2025 Previous Financial Year	Details of improvements in environmental & social impacts
R&D	2.59%	8.10%	• Energy efficiency and conservation • Decarbonization and thermal efficiency • Water neutrality projects, Automation for operational efficiency, working condition, healty, safety of employees
Capex (ESG)	10.6		

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

a. Yes, Wheels has implemented procedures to uphold sustainable sourcing practices, with approximately 85% of inputs procured from sustainable sources. These practices are documented in the supplier sustainability policy, which delineates requirements for suppliers in corporate activities. This policy underscores responsible sourcing, forming the basis for strong supplier relationships.

To ensure adherence to high standards, the company screens all business partners based on comprehensive supplier/vendor policies. These policies encompass criteria such as quality service provision, compliance with environmental, health, and safety regulations, and adherence to labor and human rights standards. Additionally, a significant portion of the workforce is locally sourced, promoting sustainable service acquisition.

The company utilizes three procedures to evaluate suppliers, including distributing Self-Assessment Questionnaires for analysis, conducting second-party supplier audits to verify contractual compliance, and reviewing third-party sustainability audit reports from independent organizations.

Furthermore, the Company holds certifications under IATF-16949-2016 (Automotive Quality Management System) and Environmental Management Systems (EMS 14001-2015), complementing its sustainable sourcing initiatives. These certifications, combined with relevant policies, fortify the company's commitment to sustainable practices.

b. If yes, what percentage of inputs were sourced sustainably? : 85%

3. **Details of policies / processes in place to safely reclaim products for reusing, recycling and disposing at the end of life.**

At Wheels India, we have implemented two comprehensive policies to address distinct environmental concerns: the Environmental, Health and Safety (EHS) policy and the E-waste policy. Our EHS policy encompasses guidelines for the proper handling and disposal of various materials, including plastic waste, packaging, and hazardous waste, ensuring compliance with applicable legal requirements. Furthermore, we have established a well-documented standard operating procedure (SOP) for material and packaging usage in our products, with a focus on continuous improvement in environmental, social and governance aspects while meeting sustainability expectations and customer demands.

On the other hand, our E-waste policy specifically targets the systematic disposal of outdated computer peripherals, such as CPUs, monitors, keyboards, mice, and internal accessories. This policy outlines a clear procedure for the removal and storage of e-waste in a designated red-tag storage area, followed by transportation to the scrapyard. Proper entries are recorded in a logbook to maintain an accurate record of the disposal process.

4. **Details of Extended Producer Responsibility (EPR) and alignment of waste collection plan with EPR plan submitted to Pollution Control Boards.**

Yes		
EPR Applicable/Not Applicable	**EPR & Waste Collection Plan Description & Alignment (if applicable)**	**Addressal of EPR & Waste Collection Plan Alignment (if not achieved)**
Yes	We are in the process of EPR registration.	

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? - LCA of one product is in process by a team trained through "CII certified professional in LCA" program as part of CII Greenco rating system.**

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.
29301	Passenger car wheel	~ 0.5 million wheels / year	Completed	**Self declaration**	No
29301	Commercial Vehicle Wheel	~ 0.21 million wheels / year	Cradle to gate - In process	**Through CII**	No
29301	Tractor wheel	~ 0.074 million wheel / year	Cradle to gate - In process	**Through CII**	No

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Name of Product / Service	Description of the risk / concern	Action Taken
Passengar car wheel	No Risk Identified	**NA**
Commercial car wheel	LCA is in Progress	**NA**
Tractor wheel	LCA is in Progress	**NA**

3. **Percentage of recycled / reused input material used in production or for provision of services.**

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Aluminum	Aluminum scrap from process used as input in Cast Aluminum wheel (CAW) unit - 41 % Aluminum scrap from process used as input in Forged Aluminum wheel unit - 17.97%»	Aluminum scrap from process used as input in Cast Aluminum wheel (CAW) unit - 40 % Aluminum scrap from process used as input in Forged Aluminum wheel unit - 20.3%

4. **Provide the amounts of the products and packaging reclaimed at end of life of products (in metric tons) that were reused, recycled and safely disposed.**

Not applicable as our parts are supplied to OEMs and integrated into their products

5. **Reclaimed products and packaging materials (as percentage of total products sold) for each product category described in (4)**

Name & Category of Product / Product Packaging material	Percentage of reclaimed Product / Packaging material
NA	NA

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

Essential Indicators

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

% Of employees covered by							
Category	Total (A)	Health Insurance		Accident Insurance		Maternity benefits	
		Number (B)	% (B /A)	Number (C)	% (C/A)	Number (D)	% (D/A)
PERMANENT EMPLOYEES							
Male	2101	2101	100%	2101	100%	0	0%
Female	58	58	100%	58	100%	58	100%
Total	2159	2159	100%	2159	100%	58	3%

OTHER THAN PERMANENT EMPLOYEES							
Male	0	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%
Total	**0**	**0**	0%	**0**	0%	**0**	0%

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

% of workers covered by							
Category	**Total (A)**	**Health insurance**		**Accident insurance**		**Maternity benefits**	
		Number (B)	**% (B /A)**	**Number (C)**	**% (C/A)**	**Number (D)**	**% (D/A)**
PERMANENT WORKERS							
Male	576	576	100%	576	100%	0	0%
Female	0	0	0%	0	0%	0	0%
Total	**576**	**576**	**100%**	**576**	**100%**	**0**	**0%**
OTHER THAN PERMANENT WORKERS							
Male	5374	5374	100%	5374	100%	0	0%
Female	574	574	100%	574	100%	574	100%
Total	**5948**	**5948**	**100%**	**5948**	**100%**	**574**	**10%**

At Wheels India we do not have paternity benefits in place. Supplementary to this, those of our employees who are provided maternity benefits are also accorded the day care facilities for their children.

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.83%	0.78%

2. **Details of retirement benefits for the current and previous financial year**

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as % of total employees	No. of workers covered as % of total workers	Deducted and deposited with the authority / Fund (Y/N/N.A.)	No. of employees covered as % of total employees	No. of workers covered as % of total workers	Deducted and deposited with the authority/ Fund (Y/N/N.A.)
PF	100.00%	100.00%	Y	100.00%	100.00%	Y
Gratuity	100.00%	100.00%	Y	100.00%	100.00%	Y
ESI	100.00%	100.00%	Y	100.00%	100.00%	Y
Others - please specify	-	-	-	-	-	-

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, Wheels India is committed to creating an inclusive work environment that provides accessible infrastructure for all employees, particularly those with disabilities. The company firmly believes in offering equal opportunities to individuals, irrespective of their race, caste, sex, gender, religion, color, country, or disability. To facilitate easy movement and access for individuals with disabilities, all corporate offices of Wheels India are equipped with wheelchair, ramps and accessible washrooms, complying with Rights of Persons with Disabilties Act 2016. These provisions make it more convenient for visitors and employees with disabilities to navigate the premises / offices while performing their work.

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.**

WIL does not have an equal opportunity policy; however sufficient provisions are made for accessibility of disabled personnel to factory sites to carry out their respective roles with sufficiency.

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	0.00%	0.00%	0.00%	0.00%
Female	0.00%	0.00%	0.00%	0.00%
Total	**0**	**0**	**0**	**0**

* Wheels India does not have provision for parental leave to its employess and workers.

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

We have implemented a comprehensive grievance mechanism specifically designed for permanent employees to address any issues / concerns. This system guarantees that all grievances and inquiries arising from employees and workers shall be effectively resolved thereby, minimizing any potential risks. Permanent workers are provided with the same level of support to ensure equity and consistency in addressing concerns. For non-permanent workers, Wheels India has established access to an HR helpdesk, from where workers can obtain grievance forms. These forms can be submitted either in person or online, offering flexibility and convenience. Each factory is equipped with its own dedicated HR department, which plays a crucial role in managing and resolving grievances for both employees and workers. This multi-tiered approach ensures that all workers, regardless of their employment status, have access to a fair and effective grievance redressal process. The HR departments at each factory are instrumental in maintaining open communication, addressing issues promptly and ensuring that all grievances are handled with the utmost professionalism and care. This comprehensive system underscores our commitment to fostering a supportive and responsive work environment for all employees and workers.

7. **Membership of employees in association(s) or unions**

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/ workers (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)
PERMANENT EMPLOYEES						
Male	**0**	**0**	**0%**	**0**	**0**	**0%**
Female	**0**	**0**	**0%**	**0**	**0**	**0%**
Total	**0**	**0**	**0%**	**0**	**0**	**0%**
PERMANENT WORKERS						
Male	576	576	100%	616	616	100%
Female	0	0	0%	0	0	0%
Total	**576**	**576**	**100%**	**616**	**616**	**100%**

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 & Safety Measures		On Skill Upgradation		Total (D)	On Health & Safety Measures		On Skill Upgradation	
		Number (B)	% (B /A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)
EMPLOYEES										
Male	2101	1989	95%	1965	94%	1934	1673	87%	1687	87%
Female	58	54	93%	53	91%	45	45	100%	43	96%
Total	**2159**	**2043**	**94.6**	**2018**	**93.5**	**1979**	**1718**	87%	**1730**	87%
WORKERS										
Male	5950	4825	81%	4098	76%	6290	5017	80%	4288	68%
Female	574	511	89%	461	80%	471	204	43%	243	52%
Total	**6524**	**5336**	**81.80%**	**4559**	**76.6**	**6761**	**5221**	77%	**4531**	**67%**

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

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	2101	2101	100%	**1934**	1934	100%
Female	58	58	100%	45	45	100%
Total	**2159**	**2159**	**100%**	**1979**	**1979**	**100%**
WORKERS						
Male	576	576	100%	616	616	100%
Female	0	0	0%	0	0	0%
Total	**576**	**576**	**100%**	**616**	**616**	**100%**

10. **Details of 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?**

We hold certification for OHSMS ISO 45001, which outlines a comprehensive process for managing occupational health and safety risks. Health and safety coverage for employees is ensured through various channels, including ESI (Employee State Insurance), company insurance, workmen compensation policy, and group insurance policy.

To prioritize employee well-being, we operate an occupational health center that provides a wide range of services. These services encompass employee medical care, counseling, awareness programs, participation in health audits, walkthrough surveys, canteen surveys, pre-employment examinations, periodic examinations, first aid, and health promotional activities, among others. These initiatives underscore our dedication to fostering a safe and healthy work environment for our employees.

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

There are multiple processes in place to ensure a safe working environment and address work hazards. For instance, routine activities are subjected to JSA (Job Safety Analysis) and HIRA (Hazard Identification and Risk Assessment) protocols. Non-routine activities require a work permit system with a risk analysis. The entity also emphasizes the importance of noting safety observations to analyze and address potential hazards.

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

Yes, A safety meeting is convened regularly to address any safety concerns raised by workers on the shop floor. These concerns undergo thorough discussion and resolution to ensure the provision of the safest possible work environment for all employees and related staff. Additionally, there exists a system for capturing near-miss incidents reported by employees, which are promptly investigated and resolved.

Moreover, Wheels India Limited (WIL) has introduced a safety action plan for employees, titled Switch on 2 S.A.F.E (Safety Action for Employees). This plan empowers workers to assess, observe and report unsafe conditions within the workplace, promoting a proactive approach to safety. Through the S.A.F.E program, employees are encouraged to actively contribute to enhancing the overall safety culture of the organization.

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

Yes, they have the available option of utilizing the occupational health center and the in panel medical clinics.

11. **Details of safety related incidents**

Safety Incident / Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one mullion person hours worked)	Employees	0	0
	Workers	0.2	0.055
Total Recordable work-related injuries	Employees	0	0
	Workers	4	1
No. of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	3	1

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

Wheels India has established four committees, each led by a top management individual, to oversee and address specific areas of focus. The Chairman and Managing Director (CMD) is responsible for reviewing the progress of these committees during the monthly Apex committee meeting. Additionally, Mid Apex committee meetings are held twice a month to ensure ongoing monitoring and evaluation.

The four committees are dedicated to Safety Observation, Incident Investigation, Procedure and Performance Standards and Training and Communication. Together, these committees collaborate to develop and implement various standards and procedures for both routine and non-routine activities, ensuring a comprehensive approach to workplace safety.

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

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

14. **Assessments for the year:**

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	Once in six months inspection is being done by DISH (Directorate of Industrial Safety and Health)
Working Conditions	Once in six months inspection is being done by DISH (Directorate of Industrial Safety and Health)

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.**

Safety Incident / Risk / Concern	Corrective Action(s) Taken / Underway
NIL	-
NIL	-

LEADERSHIP INDICATORS

1. **Provision of life insurance / any compensatory package in the event of death of (A) employee (Y / N) (B) worker (Y / N).**

Employees	Yes
Workers	Yes
At Wheels India Limited, death due to an accident is covered under our Group Personal Accident (GPA) policy for all employees and workers. In the event of death due to other causes, we provide significant ex-gratia compensation as a standard practice. Additionally, we consider offering employment to the spouse or dependent of the deceased employee on a case-by-case basis. WI has provided employment for the person affected due to work related injury.	

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

At Wheels India, our supplier sustainability policy requires our value chain to comply with all applicable legal and statutory requirements, including GST, income tax, other government levies and taxes, factory licenses, PF and ESI. We use a supplier quality manual to evaluate our supply chain, with legal compliance included in the audit checklist. This year, we conducted a compliance assessment of 53.43% of our value chain partners, (by value of business) for the 2025-26 period.

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.**

Particulars	Total No. of affected Employees / Workers		No. of employees/ workers who have been rehabilitated/placed in suitable employment / whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	0	0	0	0
Workers	3	1	0	0

At Wheels India, we have arranged all possible medical treatment and assistance like payment of all compensation from, ESIC and Group Insurance policy. After Company facilitated all possible compensation, the workers chose to relocate back to their native places.

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

   No.

5. **Details on assessment of value chain partners:**

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	53.43%
Working Conditions	53.43%

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

Safety Incident / Risk / Concern	Corrective Action(s) Taken/Underway
NIL	NIL
NIL	NIL

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.**

   Wheels India acknowledges the impact stakeholders have on its operations. The company actively engages with them, understanding their interests, meeting legitimate expectations, and addressing their concerns. The key stakeholder groups identified are investors and shareholders, customers, employees and workers, suppliers and vendors, communities and government bodies.

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

Key Stakeholders	Identified as Vulnerable & Marginalized Group (Yes / No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly/ Others, Please specify)	Purpose and scope of engagement including key topics and concernsraised during such engagement
Customers	No	Emails, website, face to face meetings, customer satisfaction surveys	Periodically	Customer satisfaction, cover all aspects like quality, cost, delivery, business plans etc.

Investors & shareholders	No	Notices, newspapers, e-mails, meetings, AGM, Annual report, financial reports, website.	Periodically	Business plan, performance updates, financial reports, dividend
Suppliers & vendors	No	Emails, WhatsApp, meetings, conferences, website	Periodically	Performance review & feedback
Communities	Yes	Engagement with vulnerable & marginalized groups through CSR - site visits through NGOS	Periodically	CSR initiatives & beneficiary feedback.
Govt Authorities	No	Emails, meetings, seminars	Periodically	Legal / regulatory / statutory updates & compliances
Employees	No	Notices, intranet, inhouse magazine, website, committee meetings, events & celebrations	Periodically	Company updates, business plan, policies, welfare, grievance redressal & feedback & actions

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.**

Processes of consultation / Communication of consultation feedback to the Board
The Company's senior management engages in regular dialogues with key stakeholders, including customers, investors, employees, suppliers and government authorities. Senior management engages in informed discussions and offers feedback to the Chairman and Managing Director (CMD) during monthly Management Review Meetings (MRMs), where inputs for subsequent actions are also received. Additionally, comprehensive feedback is provided to the Directors on an annual basis, ensuring transparency and alignment with organizational objectives and stakeholder expectations.

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
Engagement with stakeholders has resulted in addressing social and environmental topics like health & safety, working conditions & environment, greenhouse gas emissions, energy conservation, environmental aspects / impacts etc. driving our ESG initiatives. It has led us to develop an ESG road map, strategy and targets appropriately with environmental, social and governance goals aligned with stakeholder expectations.

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

Actions taken to address vulnerable/marginalized stakeholder groups
"Wheels India engages with and supports vulnerable / marginalized groups in community. All our CSR efforts are focused on this group, like education and health programs for socio-economically backward and tribal children, vocational training for underprivilged youth and women, Livelihood improvement of small and marginal farmers, tribal healthcare, eye camps and cataract surgery for elderly, detailed under Principle 8.

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	2159	2159	100%	1979	1979	100%
Other than permanent	0	0	0%	0	0	0%
Total Employees	**2159**	**2159**	**100%**	**1979**	**1979**	**100%**
WORKERS						
Permanent	576	576	100%	616	616	100%
Other than permanent	5948	5948	100%	6145	6145	100%
Total Workers	**6524**	**6524**	**100%**	**6761**	**6761**	**100%**

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

Category	FY 2026 Current Financial Year					FY 2025 (Previous Financial Year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		Number (B)	% (B /A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)
EMPLOYEES										
Permanent	2159	No. (C)	0%	2159	100%	1979	0	0%	1979	100%
Male	2101	% (C / A)	0%	2101	100%	1934	0	0%	1934	100%
Female	58	0	0%	58	100%	45	0	0%	45	100%
Other than Permanent						0	0	0%	0	0%
Male	0	0	0%		0%	0	0	0%	0	0%
Female	0	0	0%		0%	0	0	0%	0	0%
Workers										
Permanent	576	0	0%	576	100%	616	0	0%	616	100%
Male	576	0	0%	576	100%	616	0	0%	616	100%
Female	0	0	0%	0	0%	0	0	0	0	0%
Other than Permanent										
Male	5374	3255	61%	2119	39%	5674	3688	65%	1986	35%
Female	574	207	36%	367	64%	471	306	65%	165	35%

3. Details of remuneration/salary/wages

a. Median remuneration/wages

(Amount in Rs.)

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	5	2,290,000	1	NA
Key Managerial Personnel	2	40,107,887.00	1	NA
Employees other than BoD and KMP	2101	708,041	58	731,692.00
Workers	576	752,000	0	-

b. **Gross wages paid to females as % of total wages paid by the entity:**

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	5.00%	3.80%

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 human resources department in the corporation is overseen by the heads of HR in each of the facilities. In addition, they oversee handling and solving of any problems/issues pertaining to human rights raised by internal and external stakeholders

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

Wheels India Limited has implemented a whistleblower policy to ensure employees can report grievances related to unethical behavior, actual or suspected fraud or violations of the company's code of conduct without fear of retaliation. The policy includes protections against victimization and allows for direct access to the Chairperson of the Audit Committee in exceptional situations. Employees are required to report such incidents within 30 days of becoming aware of them. For submitting grievances, employees can contact the Vigilance Officer using the following details: Secretary to the Chairman and Managing Director, Wheels India Limited, Padi, Chennai – 600050 or via email at vigilmechanism@wheelsindia.com. All reports made under this policy will be documented and thoroughly investigated. The Vigilance Officer will either conduct the investigation personally or involve another company officer, a committee formed for this purpose, or an external agency. The findings will then be referred to the Audit Committee for further action. The investigation process is expected to be completed within 90 days of receiving the report, although this period can be extended if deemed necessary by the Audit Committee.

6. **Number of complaints on the following made by employees.**

Category	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	0	0		0	0	
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other human rights related issues	0	0		0	0	

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

Particulars	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)	**0**	**0**
Complaints on POSH as a % of female employees / workers	**0**	**0**
Complaints on POSH upheld	**0**	**0**

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

The Company has a zero tolerance for discrimination and harassment in any manner and deals with such subjects seriously. No unfair treatment would be meted out on account of any complaint which is received in this regard. The Company condemns any kind of discrimination and harassment being adopted by any one and the same has been covered under the Whistleblower policy and every employee is required to sign off its compliance.

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

Yes, Compliance to human rights requirements is mandated within the supplier sustainability policy and is a prerequisite for doing business with Wheels India. The suppliers are audited for compliance with environmental, social and legal requirements stipulated in the relevant policy and supplier quality assurance manual through supplier assessment rating forms. This is done prior to entering into business agreements and contracts, and periodical reassessments are conducted on the same grounds thereafter.

10. **Assessments for the year:**

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others - please specify	–

Assessments on human rights subjects like child labor, forced labor, and fair wages are undertaken bi-annually by Jt. Director of Industrial safety and health (JDISH) at all our operating locations. The records of the findings for the purpose of continual improvements are maintained with the HR department at each plant.

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

Risk / Concern	Corrective action taken / underway
NA	NA
NA	NA

Leadership Indicators

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

   Whistleblower policy has been rolled out to address grievances being faced by their employees without the fear of reprisal. These relate to instances of unethical behavior, actual or suspected, fraud or violation of the company's code of conduct which also includes the components of human rights. There are adequate safeguards such as safeguards against victimization and provide for direct access to the Chairperson of the Audit Committee in exceptional cases. These disclosures must be made within 30 days after the whistleblower is aware.

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

   None.

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

   Yes, the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016. Since we have initiated wheelchair facility for the PwD employees and personnel, also we have installed PwD friendly washrooms as well in the facility.

4. **Details on assessment of value chain partners:**

Risk / Concern	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	53.43
Discrimination at workplace	53.43
Child labour	53.43
Forced/involuntary labour	53.43
Wages	53.43
Others - please specify	53.43

* Our value chain assessments are conducted by the CQA department (central quality assurance) and the relevant reports are available with them.

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

   NIL

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

Essential Indicators

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

Parameter	FY 2025 - 26 (Current Financial Year)	FY 2024 - 25 (Previous Financial Year)
From renewable sources	GJ	GJ
Total electricity consumption (A)	3,03,726	2,37,779
Total fuel consumption (B)	13,998	11,982
Energy consumption through other sources (C)	–	–
Total energy consumed from renewable sources (A+B+C)	3,17,724	2,49,761
From non-renewable sources	–	–
Total electricity consumption (D)	1,58,372	1,72,080
Total fuel consumption (E)	2,65,447	2,81,070
Energy consumption through other sources (F)	–	–
Total energy consumed from nonrenewable sources (D+E+F)	4,23,819	4,53,150
Total energy consumed (A+B+C+D+E+F)	7,41,543	7,02,911
Energy intensity per crore rupee of turnover (Total energy consumed / revenue from operation in crores)	145.350	159.20
Energy intensity per crore rupee of turnover adjusted for Purchasing Power Parity (PPP) USD / INR (Total energy consumed/ revenue from operations in crores adjusted for PPP)	*2,964.270 GJ PPP (USD/INR) per crore*	*3,244.500 GJ PPP (USD/INR) per crore*
Energy intensity in terms of physical output GJ per employee and worker	85.400	80.420
Energy intensity (optional) - the relevant metric may be selected by the entity	–	–

NOTE: GHG assurance of Padi plant carried out by Bureau Veritas for 2019 to 2025. Padi plant constitutes 50 % of WIL energy consumption.

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**

Name of site/facility	Targets set under PAT scheme	Remedial action
NA	NA	NA

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	1,68,513	1,62,539
(iii) Third party water	51,797	71,627
(iv) Seawater / desalinated water	NIL	NIL
(v) Others	128,405	1,01,868
Total volume of water withdrawal(in kilolitres) (i + ii + iii + iv + v)	3,48,715	3,36,035
Total volume of water consumption (in kilolitres)	3,48,715	3,36,035
Water intensity per crore rupee of turnover (total water consumption/ revenue from operations in crores)	68.400	76.100
Water intensity per crore rupee of turnover adjusted for Purchasing Power Parity (PPP) USD / INR *(Total water consumption/ revenue from operations in crores adjusted for PPP)*	*1,394.000 PPP (USD/INR) per crore*	*1,551.000 PPP (USD/INR) per crore*
Water intensity in terms of physical output - KL per employee and worker	40.160 KL	38.45 KL
Water intensity *(optional) - the relevant metric may be selected by the entity*	–	–

NOTE: No independent assessment / evaluation / assurance has been carried out in relation to water discharge

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

Not applicable, since we do not have any water discharge due to water treatment plants and Zero liquid discharge systems / practises in our facilities.

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water	-	-
- No treatment	-	-
With treatment - please specify level of treatment	-	-
(ii) To ground water	-	-
- No treatment	-	-
With treatment - please specify level of treatment	-	-
(iii) To seawater	-	-
- No treatment	-	-
With treatment - please specify level of treatment	-	-

(iv) Sent to third-parties	-	-
- No treatment	-	-
With treatment - please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
With treatment - please specify level of treatment	-	-

NOTE: No independent assessment / evaluation/assurance has been carried out in relation to Water discharge.

Not applicable since we do not have any water discharge due to the existence of a Zero liquid discharge system prevalent at our operational facilities. Hence, this disclosure is not pertinent to us.

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

Yes. Domestic effluent is treated in sewage treatment plants and the treated water quality is ensured for recycling in-house in gardens & toilet flushing. Process effluents are treated in conventional effluent treatment plants followed by advanced treatment for re-use in the process. The advanced treatment comprises UV filtration, 3 stage RO, silica treatment, multi-effect evaporators (MEE), agitated thin film dryer (ATFD). Treated water from ATFD is fit for re-use in the process. Rejection from ATFD as powder is disposed for co-processing in cement plants.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	micrograms/m3	20.7	22.19
SOx	micrograms/m3	11.72	13.49
Particulate matter (PM)	micrograms/m3	56.97	52.06
Persistent organic pollutants (POP)	N/A	NA	NA
Volatile organic compounds (VOC)	N/A	NA	NA
Hazardous air pollutants (HAP)	N/A	NA	NA
Others - please specify	Tons per Year	NA	NA

NOTE: Independent assessment / evaluation has been carried out by NABL approved lab - ABC Techno Labs India Pvt. Ltd

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its 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 CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)*	**Metric tonnes of CO2 equivalent**	*20290*	*21099*
Total Scope 2 emissions *(Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)*	**Metric tonnes of CO2 equivalent**	*31234*	*38957*
Total Scope 1 and Scope 2 emissions per crore rupee of turnover *(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in crores)*		*10.11*	*13.6*
Total Scope 1 and Scope 2 emission intensity per crore rupee of turnover adjusted for Purchasing Power Parity (PPP) USD / INR *(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in crores adjusted for PPP)*		*206*	*277.17*
Total Scope 1 and Scope 2 emission intensity in terms of physical output - eCo2 MT per employee and worker		5.93 MT	6.87 MT
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	–	–	–

Note: GHG assurance in Padi plant carried out by BVC for 6 year data - 2019, 2021, 2022, 2023, 2024. and 2025 Padi plant constitutes 50 % of Wheels India energy consumption GHG emission.

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

GREEN HOUSE GAS EMISSION PROJECTS:

Wheels India is committed to reducing its environmental impact and conserving energy resources by continuously reducing energy intensity and GHG emission intensity. Some key initiatives are listed below

Renewable energy usage increased from 58% in FY 25 to 66 % in FY26, primarily through solar and wind power. Our goal is to achieve 75% by end 2026.

Energy savings in compressed air systems by reducing consumption through conversion of pneumatic systems to hydraulic / electrical systems, reduction in air leaks using IoT / digitalization, improving SEC of compressors by reducing operating pressures, VFD and IFC (intelligent flow control equipment).

Energy efficiency projects like replacement of inefficient pump/motor assemblies with new technology pump/ motors, upgrade IE1 & 2 motors to IE 3 & 4, usage of variable frequency drives to optimize power, servo hydraulics, PLC controlled idle power switching off of motors and equipment, Digitalization, LED lighting systems, are continuously implemented.

Thermal efficiciency improvement projects like heat recovery units to harness waste heat from screw compressors,decarbonization of process heating through heat pumps, heat conserving coatings in ovens, conversion of LDO systems to PNG are implemented. Diesel operated forklifts have been replaced by electric vehicles to reduce carbon footprint.

Wheels India is continuously improving operational efficienecies coupled with innovation, new and emerging technologies to reduce green house gas emissions to achieve our carbon neutrality goals.

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)	380.120	230.560
E-waste (B)	1.62	8.4600
Bio-medical waste (C)	0.01	0.01000
Construction and demolition waste (D)	388.74	184.95
Battery waste (E)	3.71	0.26
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. **(G) -** used oil, waste or residues containing oil, phosphate sludge, spent solvents, paint sludge, chemical sludge, paint/ oil barrels,	2082.69	1,780.330
Non Hazardous waste. Please specify, if any. **(H)** (Break-up by composition i.e. by materials relevant to the sector) - metal scrap from process, weld slag, packing wood, cardboard, gloves, cotton rag	76,985.69	65,669.830
Total (A + B + C + D + E + F + G + H)	79,842.580	67,874.390
Waste intensity per crore rupee of turnover (Total waste generated / Revenue in crores from operations)	15.660	15.37200
Waste intensity per crore rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations in crores adjusted for PPP) USD / INR	319.22 MT	313.2810
Waste intensity in terms of physical output - MT per employee and worker	9.2000	7.7660

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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	77,310.52	65,542.85
(ii) Re-used	31.44	28.270
(iii) Other recovery operations	0	0
Total	**77,341.96**	**65,571.120**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	1,583.46	1,063.59
(ii) Landfilling	917.16	1,239.67
(iii) Other disposal operations	-	
Total	**2,500.62**	**2,303.260**

No independent assessment / evaluation / assurance has been carried out by an external agency.

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.**

Waste Management Practices:

- Training sessions are provided to each individual who is involved in the generation of waste regarding the type and quantity of hazardous waste generated and ways to mitigate and handle them.
- The generated hazardous wastes are disposed through authorized recyclers/incinerators and TSDF authorized by state pollution control board.
- Practicing reduce/recycle/reuse concepts

S. No	Name of the Hazardous waste (with category no.)	Activities for which authorization is required	Process at WIL	Process at Disposal
1.	5.1 - Used or spent oil	Generation, collection, storage and disposal to authorized recyclers	Oil barrels will be separated and kept separately. Will be loaded in truck and disposed after weighment	Will be sent for recycling

2.	5.2 - Wastes or residues containing oil	Generation, collection, storage and disposal to pre-processor	Oil residue barrels will be separated and kept separately. Will be loaded in truck and disposed after weighment	Co-processing in cement Industry
3.	12.5 - Phosphate sludge	Common government authorized landfill	Dried sludge from drying bed will be collected in separate PVC barrels and transferred to closed container. Disposed after weighment	Co-processing in cement Industry
4.	20.2 - Spent solvents	Recovery and reuse – captive	Separation using recovery method and reused	WIL will reuse for their internal operations
5.	21.1 - Process wastes, residues, and sludges	Generation, collection, storage and disposal to pre-processor	Residue / Sludge barrels will be separated and kept separately. Will be loaded in truck and disposed after weighment	Co-processing in cement Industry
6.	33.1 - Empty barrels/ containers/ liners contaminated with hazardous chemicals/ wastes	Recovery and reuse- authorised recycler	Segregation will be done. Will be loaded in truck and disposed through weighment	Will be sent for recycling
7.	35.1 - Exhaust air or Gas cleaning residue	Common government authorised landfill	Will be collected in separate PVC barrels and transferred to closed container and later disposed after weighing the waste.	Will be sent to landfills
8.	35.3 - Chemical sludge from wastewater treatment	Generation, collection, storage and disposal to pre-processor	Dried sludge from drying bed will be collected in separate PVC barrels. Will be loaded in truck and disposed after weighment	Co-processing in cement Industry

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.
	NA	NA	NA

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

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

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

    We are fully committed and compliant with all applicable environmental laws, regulations and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act and Environment Protection Act, along with the rules formulated thereunder.

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters): For each facility / plant located in areas of water stress, provide the following information:
   i. Name of the area
   ii. Nature of operations
   iii. Water withdrawal, consumption, and discaharge in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
I. Surface water	-	-
II. Ground Water	-	-
III. Third party water	-	-
IV. Seawater	-	-
V. Others	-	-

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total volume of water withdrawal (in kiloliters)	-	-
Total volume of water consumption (in kiloliters)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kiloliters)		
I. Into Surface Water	-	-
- No Treatment	-	-
- With treatment (Please specify level of treatment)	-	-
II. Into Groundwater	-	-
- No Treatment	-	-
- With treatment (Please specify level of treatment)	-	-
III. Into seawater	-	-
- No Treatment	-	-
- With treatment (Please specify level of treatment)	-	-
IV. Sent to third parties	-	-
- No Treatment	-	-
- With treatment (Please specify level of treatment)	-	-
V. Others	-	-
- No Treatment	-	-
- With treatment (Please specify level of treatment)	-	-
Total water discharged (In Kiloliters)	-	-

Note: At Wheels India, our business segments do not extend to any region that is categorized and titled as water stressed. Hence, this disclosure would be non-applicable to our operations.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 Emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO_2 equivalent	-	-
Total Scope 3 emissions per rupee of turnover	-	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Currently we do not monitor scope 3 emissions. However we have plans for scope 3 monitoring of some categories starting this year using software.

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

Not Applicable.

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

S. No	Initiatives undertaken	Details of the Initiatives	Outcome of the Initiatives
1	Renewable Energy - solar and wind power	"RE increased from 58 % to 66% in power mix "	GHG Emission reduction 31,674 tCO2e/Yr
2	Energy Conservation through introducing VFD	Introduced VFD for the various application in process line to reduce frequency in idle run time	"Energy Saving 2.8 Lacs Kwh/Yr Saved GHG Emission 199 tCO2e/Yr reduced"
3	Energy Conservation through E-GlassFibre blade changing in Cooling tower	Cooling tower fan blade replaced to E-Glass Fibre blade to reduce power consumption in 4 nos of Cooling tower	Energy Saving 2.068 lakh Kwh/Yr Saved GHG Emission146.82 tCO2e/Yr reduced
4	Energy efficiency - Pump/ Motor assy	Old Pump and Motors replaced with state of the art energy efficient pump and motor with IE3 & IE4.	Energy Saving 3.74 Lac Kwh/ Yr reduced GHG Emission 265.54 tCO2e/ Yr reduced"

S. No	Initiatives undertaken	Details of the Initiatives	Outcome of the Initiatives
5	Energy efficiency - E blower	Conventional Blower to E Blower introduced in ETP&STP	Energy Saving 0.347 Lacs Kwh/ Yr Saved GHG Emission 24.63 tCO2e/Yr reduced
6	Energy efficiency - Waste Heat recovery unit in Compressor	2 nos of compressor heat recovery unit introduced and using it DC washing machine to eliminate conventional proceess heat through fossil fuel	GHG Emission 296 tCO2e/Yr reduced
7	Decarbonization - Emission Reduction through introducing Heat pump	Convert conventional heating process through fossil fuel to Heat pump	GHG Emission 978 tCO2e/Yr reduced
8	Emission reduction - LDO to PNG	LDO based fuel applications converted to PNG for emission reduction - Padi,SPDR	Padi GHG Emission reduction 1323 tCO2e/Yr SPDR GHG Emission reduction 410 tCO2e/Yr
9	Water Neutrality - Ground water re-charging through RWH structures	Local ring well constructed to recharge rain water collected from the factory roof - 22 Nos	Ground water charging capacity of 16658 KL/Yr
10	Zero waste to landfill / waste to resource project	75 kg/day Bio-digestor to process foodwaste from canteen in Pune plant	Food waste converted Bio Gas, processed waste is fertilizer avoiding disposal to landfill.
11	Water Neutrality - Pond Water to Process	Existing pond water connected through filteration for cooling tower use in Rampur Plant	Average 500 KL/Month
12	Water Consumption reduction - Canteen Dish Washer	Dish Washer introduced in the Canteen to reduce water consumption in SPDR Plant	3120 KL reduction /Yr
13	Energy conservation through reduction of compressed air consumption	Introduction of Intelligent flow control equipment (IFC) and continuous reduction of consumption by converting pneumatic systems to efficient Hydraulic / Electrical systems	2.4 Lac Kwh / year saved, 170 tCo2e / year

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

   We do have contingency plans for business continuity in the event of natural disasters, adverse climate change events (such as floods and cyclones), major disruptions in essential services (electricity, water, fuel), supply chain and logistics disruptions, breakdowns of critical equipment or machines, serious manpower or HR issues, pandemics and other emergencies are comprehensively addressed within our quality management systems. These systems include ISO 9001-2015, IATF 16949-2016, ISO 14001, and OHSMS 45001. These standards ensure that we have robust and well-documented procedures in place to maintain operations and minimize impact during such events.

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.**

   As of now, we do not monitor these impacts.

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

   53.43%

8. **How many green credits have been generated or procured**

   A. By the Company: -

   B. By the top ten (in terms of value of purchases and sales , respectively) Value Chain Partners : -

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.**

   We have affiliations with 8 different industry chambers / associations.

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

S. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
1.	Madras Chamber of Commerce & Industry	State
2.	Confederation of Indian Industry	National
3.	Automotive Components Manufacturers of Association (ACMA)	National
4.	Society of Indian Automobile Manufacturers	National
5.	Madras Management Association	State
6.	Industrial Waste Management Association	National
7.	Indo American Chamber of Commerce	International
8.	Indo Korean Cultural and Information Centre	International

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

There have been no instances on these grounds.

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain?	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
NIL*					

* We actively participate in prominent Industrial associations such as CII (Confederation of Indian Industry) and ACMA (Automotive Component Manufacturers Association). Through these Industry bodies, we engage at the state level, influencing and advocating for energy efficiency measures, promoting an increased mix of renewable energy integration into the power grid and advocating strategies and measures to mitigate environmental impacts like flooding due to climate change phenomena.

PRINCIPLE 8 : BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

Essential Indicators

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

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

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

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 n the FY (In INR)
NA						

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

We provide communities with a facility at our locations, allowing them to express their concerns in writing. These concerns are directed to the relevant departments, which then take the necessary actions and report to the human resources and legal divisions.

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

Particulars	FY 2026 Current Financial Year	FY 2025 Previous Financial Year
Directly sourced from MSMEs/ small producers	7.36%	8.08%
Sourced directly from within India	87.44%	88.96%

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.**

Locations	FY 2026 Current Financial Year	FY 2025 Previous Financial Year
Rural	55%	55%
Semi-urban	0	0
Urban	1%	1%
Metropolitan	44%	44%

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

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
NA	NA

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

S. No	State	District	Amount spent (INR)
1	**Tamilnadu**	**Ramanathapuram**	**2,00,000**

Project – Provision of Audio-visual teaching equipment and aids like OHP, projector screen, speakers, Tablets etc. for classrooms in 5 village schools in Mandapam block of Ramanathapuram dist., designated by NITI Aayog during March 2025 being used by our NGO partner for supplementary in FY 2026.

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

Depending on the procurement feasibility, preference is given to procuring goods from marginalized/ vulnerable groups.

In the year 2025-26, GS-Dom items for TN units procured from Kamaraj Blind Welfare Works

Name of the Marginalized / Vulnerable Group Purchased From	Percentage of Total Procurement (by value)
Kamaraj Blind Welfare works	0.316

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

   NA

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.**

   NA

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

S. No.	CSR Project	No. Of persons benefited from CSR project	% of beneficiaries from vulnerable and marginalized groups
1.	Supplementary education program (SEP) to support primary school education (Std. 1-8) of underprivileged children in villages / backward areas / slums	2436 children in 66 SEP entres	100%
2.	Improving livelihood of small / marginal farmers in areas of agrarian distress	1546 farmers in 23 villages	100%
3.	Livelihood skills and vocational training for underprivileged youth and women for gainful employment	195 youth and needy women	100%
4.	Mental health program for adolescents from underprivileged communities in Vyasarpadi, Chennai, covering 100 students	100 students	100%
5.	Menstrual health and hygiene program for female students in Thiruvallur dist. of Tamilnadu	500 students from government schools	100%
6.	Tribal Health care in Attapaddy, Palaghat district	4000 Tribal Patients	100%
7	Elderly eye care	18 Eye camps, 3390 screening and 300 cataract surgeries	100%

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.**

   At Wheels India, we have established a structured process for handling customer complaints, which consists of three distinct stages: receiving customer complaints, generating a corrective action report and conducting a customer complaint analysis report (8D).

   To address customer complaints, a team-based approach is utilized. The team collectively identifies and describes the problem, selects and verifies interim (containment) actions, investigates the root cause and formulates a corrective action plan. The team focuses on implementing and validating the permanent corrective action to ensure that preventive measures are in place to prevent the recurrence of similar issues.

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

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

*All the products, drawings / technical specifications carry information to the extent mandated by local laws, OEM customers, ITTAC / ETRTO / JATMA / the tyre & rim association, inc., national / international codes / standards as applicable under B2B transaction. OEMs provide relevant product information to end user / consumer (B2C). After market wheels carry instructions on product use and maintenance in the warranty card. Wheels manufactured in all plants for on road vehicles - commercial vehicles (trucks), passenger vehicles (buses & cars) are BIS certified for product performance.

3. **Number of consumer complaints:**

Category	FY 25-26 (Current Financial Year)		Remarks	FY 24-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-

Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

4. Details of instances of product recalls on accounts of safety issues

Particulars	Number	Reasons for Recall
Voluntary Calls	NIL	NA
Forced Calls	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 web-link of the policy.

Framework / Policy	Web Link
IT policy	https://wheelsindia.com/wp-content/uploads/2025/05/Information-Security-Policy.pdf
At Wheels India Ltd., we have obtained TISAX AL3 label from TUV SUD on information security	

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

Throughout the year, no significant incidents arose necessitating corrective measures in advertising practices, cybersecurity or customer data privacy. Additionally, there were no recurrent product recall occurrences or penalties / actions from regulatory bodies regarding the safety of our products / services.

7. Provide the following information relating to data breaches:

a. **Number of instances of data breaches:** 0

No. of Data Breaches	Associated Impacts	Percentage of Data Breaches involving personally identifiable information of customers
NIL	NIL	NIL
NIL	NIL	NIL

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

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

LEADERSHIP INDICATORS

1. **Channels / platforms where information on products and services of the Company can be accessed**

   Platforms for Information on Products and Services: www.wheelsindia.com

2. **Steps taken to inform and educate consumers, especially vulnerable and marginalized consumers, about safe and responsible usage of products and services.**

   Details on Steps Taken: NA

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

   Details on Mechanisms for notifying Customers: NA

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)**

   At Wheels India, we strive to adhere to each, and every local law and the requirements set forth by Original Equipment Manufacturer (OEM) customers by displaying pertinent product information on our offerings. Post-market wheels are accompanied by detailed instructions on product usage and maintenance, conveniently packaged within the warranty card. Furthermore, all wheels manufactured across our plants for on-road vehicles, including commercial vehicles (trucks) and passenger vehicles (buses & cars), undergo rigorous Bureau of Indian Standards (BIS) certification to ensure optimal product performance and reliability.

   In addition, we actively solicit the feedback we receive from our key customers through regular surveys and via leveraging this invaluable input - gain deeper insight into customer preferences and understand their needs.