

Date: September 07, 2026

To,  
Listing Department  
**The National Stock Exchange of India Limited,**  
Exchange Plaza, Bandra Kurla Complex,  
Bandra East, Mumbai – 400051

Corporate Relationship Department  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

NSE Symbol – **HARIOMPIPE**

BSE Scrip Code- **543517**

Dear Sir/Madam,

**Sub: Submission of Business Responsibility and Sustainability Report (BRSR) for the FY 2025-26.**

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are enclosing herewith the Business Responsibility and Sustainability Report (“BRSR”) of the Company for the financial year 2025-26, which forms part of the Annual Report of the Company for the financial year 2025-26.

The BRSR along with the Annual Report for the financial year 2025-26, is also available on the Company’s website and can be accessed at <https://www.hariompipes.com/investor-relations-annual-report>.

Kindly take the above information on your record.

Thanking You

Yours sincerely,  
**For Hariom Pipe Industries Limited**

**REKHA**  
**SINGH**  
Digitally signed by  
REKHA SINGH  
Date: 2026.09.07  
18:15:32 +05'30'

**Rekha Singh**  
Company Secretary and Compliance Officer  
M. No.: A33986

Encl: a/a

**HARIOM PIPE INDUSTRIES LIMITED**

**Registered Office** 3-4-174/12/2, 'SAMARPAN', 1st Floor,  
Near Pillar No : 125, Attapur, Rajendranagar, K.V. Rangareddy,  
Hyderabad, Telangana, India, 500048.  
[www.hariompipes.com](http://www.hariompipes.com) Email : [info@hariompipes.com](mailto:info@hariompipes.com)

**Factory :**  
Survey No.39/58/62&63, Sheriguda (V), Balanagar (M),  
Mahabubnagar Dist, 509202, Telangana.

# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

## I. Details of the listed entity

|    |                                                                                                                                                                                                                                                                    |                                                                                                                                                 |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Corporate Identity Number (CIN) of the Listed Entity                                                                                                                                                                                                               | L27100TG2007PLC054564                                                                                                                           |
| 2  | Name of the Listed Entity                                                                                                                                                                                                                                          | HARIOM PIPE INDUSTRIES LIMITED                                                                                                                  |
| 3  | Year of incorporation                                                                                                                                                                                                                                              | June 21, 2007                                                                                                                                   |
| 4  | Registered office address                                                                                                                                                                                                                                          | 3-4-174/12/2, SAMARPAN, 1 <sup>st</sup> Floor, Near Pillar No. 125, Hyderabad, Attapur, K.V.Rangareddy, Rajendranagar, Telangana, India, 500048 |
| 5  | Corporate address                                                                                                                                                                                                                                                  | 3-4-174/12/2, SAMARPAN, 1 <sup>st</sup> Floor, Near Pillar No. 125, Hyderabad, Attapur, K.V.Rangareddy, Rajendranagar, Telangana, India, 500048 |
| 6  | E-mail                                                                                                                                                                                                                                                             | cs@hariompipes.com                                                                                                                              |
| 7  | Telephone                                                                                                                                                                                                                                                          | +91 040 - 24016101                                                                                                                              |
| 8  | Website                                                                                                                                                                                                                                                            | www.hariompipes.com                                                                                                                             |
| 9  | Financial year for which reporting is being done                                                                                                                                                                                                                   | April 01, 2025 to March 31, 2026                                                                                                                |
| 10 | Name of the Stock Exchange(s) where shares are listed                                                                                                                                                                                                              | a) BSE Limited<br>b) National Stock Exchange of India Limited (NSE)                                                                             |
| 11 | Paid-up Capital                                                                                                                                                                                                                                                    | 30,96,72,890                                                                                                                                    |
| 12 | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report                                                                                                                                   | <b>Name:</b> Rekha Singh, Company Secretary<br><b>Telephone:</b> +91 040 - 24016101<br><b>E-mail:</b> cs@hariompipes.com                        |
| 13 | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). | Disclosures made in this report are on a standalone basis and pertain only to Hariom Pipe Industries Limited                                    |
| 14 | Name of assessment or assurance provider                                                                                                                                                                                                                           | NA                                                                                                                                              |
| 15 | Type of assessment or assurance obtained                                                                                                                                                                                                                           | NA                                                                                                                                              |

## II. Products/Services

### 16 Details of business activities (accounting for 90% of the turnover):

| S. No. | Description of Main Activity | Description of Business Activity                       | % of Turnover of the entity |
|--------|------------------------------|--------------------------------------------------------|-----------------------------|
| 1      | Manufacturing                | Manufacturing and sale of steel pipes, tubes and coils | 100%                        |

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

| S. No. | Product/Service                                 | NIC Code | % of total Turnover contribute |
|--------|-------------------------------------------------|----------|--------------------------------|
| 1      | MS/GP/GI/CR Steel Pipes & Tubes                 | 24106    | 79.3%                          |
| 2      | Galvanised Steel Coils/Slits & Allied Products  | 24109    | 12.8%                          |
| 3      | Cold Rolled Steel Products                      | 24105    | 5.9%                           |
| 4      | MS Billets/Semi-finished Steel                  | 24103    | 1.1%                           |
| 5      | Scaffolding & Metal Frameworks for Construction | 25112    | 0.5%                           |
| 6      | Sponge Iron                                     | 24102    | 0.5%                           |

## III. Operations

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

| Location      | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National      | 5                | 1                 | 6     |
| International | 0                | 1                 | 1     |

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### 19 Markets served by the entity:

#### a. Number of locations

| Locations                        | Number                            |
|----------------------------------|-----------------------------------|
| National (No. of States)         | 16 States and 3 Union Territories |
| International (No. of Countries) | 0                                 |

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

Nil

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

The Company primarily serves dealers/traders and direct B2B/institutional customers across steel distribution, fabrication, construction, infrastructure, engineering and other industrial applications. Approximately 80% of sales are through the dealer network and 20% through direct B2B/institutional customers.

### IV. Employees

### 20 Details as at the end of Financial Year:

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

##### Employees and workers

##### Employees

| S. No. | Particulars                    | Total (A) | Male    |           | Female  |           |
|--------|--------------------------------|-----------|---------|-----------|---------|-----------|
|        |                                |           | No. (B) | % (B / A) | No. (C) | % (C / A) |
| 1      | Permanent (D)                  | 148       | 133     | 90%       | 15      | 10%       |
| 2      | Other than Permanent (E)       | 0         | 0       | 0%        | 0       | 0%        |
| 3      | <b>Total employees (D + E)</b> | 148       | 133     | 90%       | 15      | 10%       |

##### Workers

|   |                              |       |       |      |   |    |
|---|------------------------------|-------|-------|------|---|----|
| 4 | Permanent (F)                | 644   | 640   | 99%  | 4 | 1% |
| 5 | Other than Permanent (G)     | 452   | 452   | 100% | 0 | 0% |
| 6 | <b>Total workers (F + G)</b> | 1,096 | 1,092 | 100% | 4 | 0% |

#### b. Differently abled Employees and workers:

##### Differently Abled Employees

| S. No. | Particulars                    | Total (A) | Male    |           | Female  |           |
|--------|--------------------------------|-----------|---------|-----------|---------|-----------|
|        |                                |           | No. (B) | % (B / A) | No. (C) | % (C / A) |
| 1      | Permanent (D)                  | 0         | 0       | 0         | 0       | 0         |
| 2      | Other than Permanent (E)       | 0         | 0       | 0         | 0       | 0         |
| 3      | <b>Total employees (D + E)</b> | 0         | 0       | 0         | 0       | 0         |

##### Differently Abled Workers

|   |                              |   |   |   |   |   |
|---|------------------------------|---|---|---|---|---|
| 4 | Permanent (F)                | 0 | 0 | 0 | 0 | 0 |
| 5 | Other than Permanent (G)     | 0 | 0 | 0 | 0 | 0 |
| 6 | <b>Total workers (F + G)</b> | 0 | 0 | 0 | 0 | 0 |

### 21 Participation/Inclusion/Representation of women

| Particulars              | Total (A) | No. and percentage of Females |           |
|--------------------------|-----------|-------------------------------|-----------|
|                          |           | No. (B)                       | % (B / A) |
| Board of Directors       | 8         | 2                             | 25.00%    |
| Key Management Personnel | 5         | 1                             | 20.00%    |

### 22 Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

|                                          | Turnover rate in FY 2025-26 |        |       | Turnover rate in FY 2024-25 |        |       | Turnover rate in FY 2023-24 |        |       |
|------------------------------------------|-----------------------------|--------|-------|-----------------------------|--------|-------|-----------------------------|--------|-------|
|                                          | Male                        | Female | Total | Male                        | Female | Total | Male                        | Female | Total |
| <b>Permanent Employees &amp; Workers</b> | 41%                         | 12%    | 53%   | 9%                          | 1%     | 10%   | 53%                         | 1%     | 54%   |

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

### 23 Names of holding / subsidiary / associate companies / joint ventures

| S. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/ No) |
|--------|-----------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| 1      | Hariom Power and Energy Private Limited                                     | Subsidiary                                                     | 77.42                             | Yes                                                                                                                           |
| 2      | Metal Mart Private Limited                                                  | Subsidiary                                                     | 70.00                             | Yes                                                                                                                           |

## VI. CSR Details

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

(ii). Turnover (₹ in Lakhs): 1,68,014.65

(iii). Net worth (₹ in Lakhs): 64,664.25

## VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) | (If Yes, then provide web-link for grievance redress policy)                                                        | FY 2025-26                                 |                                                              |         | FY 2024-25                                 |                                                              |         |
|---------------------------------------------------|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|---------|--------------------------------------------|--------------------------------------------------------------|---------|
|                                                   |                                                 |                                                                                                                     | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities                                       | Yes                                             | <a href="https://www.hariompipes.com/investor-relations.php">https://www.hariompipes.com/investor-relations.php</a> | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Investors (other than shareholders)               | Yes                                             |                                                                                                                     | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Shareholders                                      | Yes                                             |                                                                                                                     | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Employees and workers                             | Yes                                             |                                                                                                                     | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Customers                                         | Yes                                             |                                                                                                                     | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Value Chain Partners                              | Yes                                             |                                                                                                                     | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Other (please specify)                            | Yes                                             |                                                                                                                     | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |

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

| S. No. | Material issue identified                               | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity                                                                                                                                                                              | In case of risk, approach to adapt or mitigate                                                                                                                                                  | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|---------------------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 1      | Supply Chain Management & Raw Material Price Volatility | Risk                                       | Availability and prices of steel-making raw materials can be affected by commodity-price movements, transportation constraints, supplier issues and geopolitical developments, which may affect production costs and margins. | The Company follows a vertically integrated manufacturing model, maintains relationships with multiple suppliers and regularly monitors raw-material availability, prices and inventory levels. | Negative                                                                                       |
| 2      | Energy Management & Renewable Energy                    | Opportunity                                | Energy is an important cost component in steel manufacturing. Increasing the use of renewable energy and improving energy efficiency can reduce dependence on conventional power and improve operating efficiency.            | Not Applicable                                                                                                                                                                                  | Positive                                                                                       |

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| S. No. | Material issue identified                                     | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity                                                                                                                                                                                                   | In case of risk, approach to adapt or mitigate                                                                                                                      | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|---------------------------------------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 3      | Climate Change & GHG Emissions                                | Risk                                       | Steel manufacturing is energy-intensive and is exposed to increasing expectations relating to carbon emissions and climate action. At the same time, lower-carbon manufacturing practices can strengthen the Company's sustainability positioning. | The Company is increasing renewable-energy usage, focusing on recycled steel and adopting measures aimed at improving resource and energy efficiency.               | Negative                                                                                       |
| 4      | Environmental Compliance & Pollution Control                  | Risk                                       | Steel manufacturing is subject to environmental regulations covering air emissions, effluent, waste, water usage and statutory operating consents. Non-compliance may affect operational continuity.                                               | The Company focuses on pollution-control systems, monitoring of environmental parameters, regulatory compliance and corrective actions wherever required.           | Negative                                                                                       |
| 5      | Water & Effluent Management                                   | Risk                                       | Manufacturing operations require water for various processes. Availability of water, inefficient consumption or inadequate effluent management may affect operations and environmental compliance.                                                 | The Company focuses on responsible water usage, recycling and reuse of water and appropriate treatment and management of effluents at its manufacturing facilities. | Negative                                                                                       |
| 6      | Waste Management & Circular Economy                           | Opportunity                                | Efficient utilisation of scrap and manufacturing by-products reduces the requirement for virgin resources and supports circular use of materials. Steel is also inherently recyclable.                                                             | Not Applicable                                                                                                                                                      | Positive                                                                                       |
| 7      | Occupational Health & Safety                                  | Risk                                       | Operations involving furnaces, rolling mills, pipe mills, heavy machinery and material handling involve inherent occupational health and safety risks for employees and workers.                                                                   | The Company focuses on safety procedures, use of PPE, safety training, supervision, awareness programmes and periodic monitoring of workplace safety practices.     | Negative                                                                                       |
| 8      | Employee Retention, Training & Skill Development              | Risk                                       | Availability and retention of skilled manpower is important for quality, productivity, maintenance, safety and efficient operation of manufacturing facilities.                                                                                    | The Company focuses on employee engagement, training, skill development and providing opportunities for employees to develop their capabilities.                    | Negative                                                                                       |
| 9      | Product Quality, Safety & Innovation                          | Opportunity                                | Customers increasingly require consistent product quality, wider product offerings and products suited to evolving construction, infrastructure and industrial applications.                                                                       | Not Applicable                                                                                                                                                      | Positive                                                                                       |
| 10     | Customer Relationships & Market Presence                      | Opportunity                                | A diversified dealer, institutional and B2B customer base helps the Company expand its geographical reach and reduce dependence on individual customers or markets.                                                                                | Not Applicable                                                                                                                                                      | Positive                                                                                       |
| 11     | Business Ethics, Corporate Governance & Regulatory Compliance | Risk                                       | Ethical conduct, transparent reporting and compliance with applicable laws are important for maintaining the confidence of investors, lenders, customers, regulators and other stakeholders.                                                       | The Company maintains governance and compliance mechanisms, internal controls, statutory reviews and oversight through the Board and its Committees.                | Negative                                                                                       |

| S. No. | Material issue identified   | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity                                                                                                                                                | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|-----------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------------|
| 12     | Community Development & CSR | Opportunity                                | The Company's manufacturing facilities operate within local communities. Positive engagement and development initiatives help maintain constructive relationships with surrounding communities. | Not Applicable                                 | Positive                                                                                       |

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

| S. No.                                 | Disclosure Question                                                                                                                                                                                                                                      | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and management processes</b> |                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |     |     |     |     |     |     |     |
| 1                                      | a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)                                                                                                                                              | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
|                                        | b. Has the policy been approved by the Board? (Yes/No)                                                                                                                                                                                                   | Yes, Company policies are given approval by the Board, depending on the type of policy and the related regulatory needs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |     |     |     |     |     |     |     |
|                                        | c. Web Link of the Policies, if available                                                                                                                                                                                                                | <a href="https://www.hariompipes.com/investor-relations-policies">https://www.hariompipes.com/investor-relations-policies</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |     |     |     |     |     |     |     |
| 2                                      | Whether the entity has translated the policy into procedures. (Yes / No)                                                                                                                                                                                 | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 3                                      | Do the enlisted policies extend to your value chain partners? (Yes/No)                                                                                                                                                                                   | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 4                                      | Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | * IS 4923: 2017 MS and GI Square and Rectangular Hollow Sections<br>* IS 18573: 2024 GP Square and Hollow Sections<br>* IS 3601: 2006 MS and GI Round Tubes<br>* IS 1239: Part1: 2004 MS and GI Round Tubes (Medium and Light Grade)<br>* IS 277: 2018 Galvanized Steel Coils<br>* IS 513: PART 1: 2016 Cold Reduced Carbon steel Sheet and Strip<br>* IS 2830: 2012 Billets<br>* IS 10748: 2004 HR Strips<br>* IS 1161: 2014 MS Round Pipe<br>* ISO 9001: 2015 Quality Management Systems<br>* ISO 14001: 2015 Environmental Management System<br>* ISO 45001: 2018 Occupational Health and Safety Management System |     |     |     |     |     |     |     |     |
| 5                                      | Specific commitments, goals and targets set by the entity with defined timelines, if any.                                                                                                                                                                | We are committed to environmentally responsible manufacturing through the efficient use of resources, reduction of energy consumption, control of emissions, responsible waste management and continuous improvement in production efficiency. We regularly monitor and evaluate our environmental performance to measure progress, strengthen accountability and drive continuous improvement in line with our sustainability commitments.                                                                                                                                                                           |     |     |     |     |     |     |     |     |
| 6                                      | Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.                                                                                                                           | NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |     |     |     |     |     |     |     |

## Governance, leadership and oversight

### 7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

We remain committed to advancing sustainable growth through responsible environmental stewardship, strong governance and meaningful social impact. As our business continues to grow, we recognise the evolving ESG challenges associated with reducing emissions, strengthening climate resilience, optimising resource efficiency and adapting to an increasingly dynamic regulatory landscape.

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

Our ESG strategy is guided by clearly defined short-, medium- and long-term priorities. In the near term, we remain focused on improving energy and resource efficiency, reducing emissions, enhancing water and waste management practices and creating positive outcomes for the communities in which we operate. Over the medium to long term, we will continue investing in cleaner technologies, operational excellence and responsible business practices to create enduring value.

During the year, we made significant progress by implementing advanced pollution control technologies, strengthening resource efficiency initiatives and improving waste and water management practices, resulting in measurable environmental benefits and enhanced operational performance. While encouraged by these achievements, we recognise that the journey towards our long-term sustainability ambitions continues. We remain focused on accelerating decarbonisation, strengthening employee well-being and embedding sustainability across every aspect of our business as we build a resilient, responsible and future-ready organisation.

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

Mr. Rupesh Kumar Gupta (DIN 00540787), Managing Director, bears the responsibility for both implementing and overseeing the Business Responsibility policies.

### 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

Our Board and senior management provide active oversight of our ESG agenda, ensuring that sustainability considerations are embedded into strategic decision-making and day-to-day operations. To further strengthen our governance framework, we are in the process of establishing a dedicated Sustainability Committee that will provide focused oversight of our environmental, social and governance priorities and reinforce our commitment to responsible and ethical business practices.

In parallel, our Corporate Social Responsibility Committee continues to guide our community investment initiatives and social impact programmes, providing strategic direction and valuable recommendations to the Board. Together, these governance mechanisms enhance accountability, strengthen ESG oversight and support the achievement of our long-term sustainability objectives.

### 10 Details of Review of NGRBCs by the Company:

| Subject for Review                                                                                               | Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee |    |    |    |    |    |    |    |    |
|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
|                                                                                                                  | P1                                                                                               | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action                                                          | Review was undertaken by the Top Management as and when needed                                   |    |    |    |    |    |    |    |    |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | Assessed when needed.                                                                            |    |    |    |    |    |    |    |    |

### 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.

No

### 12 If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:

| Questions                                                                                                                       | P1                                         | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|----|----|----|----|----|----|----|----|
| The entity does not consider the Principles material to its business (Yes/No)                                                   |                                            |    |    |    |    |    |    |    |    |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) |                                            |    |    |    |    |    |    |    |    |
| 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)                                                                                               | All Principles are covered by the policies |    |    |    |    |    |    |    |    |

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

**PRINCIPLE 1** Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

### Essential Indicators

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

| Segment                           | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact                                                                                                                                                                                                                                                                                                                                         | %age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Board of Directors                | 7                                                      | The Board was trained through periodic sessions focusing on evolving industry practices, business strategy, ESG (Environmental, Social & Governance) integration, risk oversight, and roles & responsibilities under the Companies Act and SEBI LODR. These sessions helped align board members with contemporary regulatory and stakeholder expectations, fostering better oversight and governance. | 100%                                                                       |
| Key Managerial Personnel          | 21                                                     | Topics covered include corporate governance, integrity, strategic leadership, Companies Act 2013 updates, CSR, sustainability, ethics, regulatory developments, and disclosures. This has equipped KMPs with enhanced capabilities to drive responsible decision-making and align operations with stakeholder interests and corporate values.                                                         | 100%                                                                       |
| Employees other than BoD and KMPs | 8                                                      | Training and awareness covered Code of Conduct, POSH, ethical behaviour, statutory compliance, data privacy / cyber awareness, health and safety, grievance mechanisms and workplace wellbeing. These programmes helped strengthen responsible workplace conduct, employee awareness and compliance.                                                                                                  | 100%                                                                       |
| Workers                           | 12                                                     | Training and awareness covered safety practices, PPE, safe operating procedures, equipment and process handling, emergency response, human rights and workplace dignity, POSH awareness, environmental practices and operational / vocational skills. These programmes supported safer operations, better work practices and improved safety awareness.                                               | 100%                                                                       |

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

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

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

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

<https://www.hariompipes.com/investor-relations-policies.php>

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

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

|           | FY 2025-26 | FY 2024-25 |
|-----------|------------|------------|
| Directors | NIL        | NIL        |
| KMPs      | NIL        | NIL        |
| Employees | NIL        | NIL        |
| Workers   | NIL        | NIL        |

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

|                                                                                              | FY 2025-26 |        | FY 2024-25 |        |
|----------------------------------------------------------------------------------------------|------------|--------|------------|--------|
|                                                                                              | Number     | Remark | Number     | Remark |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0          | NIL    | 0          | NIL    |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | 0          | NIL    | 0          | NIL    |

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

NA

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

|                                    | FY 2025-26 | FY 2024-25 |
|------------------------------------|------------|------------|
| Number of days of account payables | 27         | 56         |

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

| Parameter                  | Metrics                                                                                  | FY 2025-26 | FY 2024-25 |
|----------------------------|------------------------------------------------------------------------------------------|------------|------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                                 | 0          | 0          |
|                            | b. Number of trading houses where purchases are made from                                | 0          | 0          |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses      | 0          | 0          |
| Concentration of Sales     | a. Sales to dealers / distributors as % of total sales                                   | 80%        | 85%        |
|                            | b. Number of dealers / distributors to whom sales are made                               | 708        | 850+       |
|                            | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors  | 28.78%     | 23.40%     |
| Share of RPTs in           | a. Purchases (Purchases with related parties / Total Purchases)                          | 0          | 4.68%      |
|                            | b. Sales (Sales to related parties / Total Sales)                                        | 0          | 3.09%      |
|                            | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 100%       | 0          |
|                            | d. Investments (Investments in related parties / Total Investments made)                 | 100%       | 100%       |

### 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 |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 1                                         | 1. Ethical business conduct (GST compliance, documentation discipline)<br>2. Human rights and fair labour practices (no child labour, workplace dignity)<br>3. Environment, Health & Safety (EHS norms, PPE usage, safe material handling, transport safety) | 32%                                                                                                                |

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

Yes.

The Company has established a robust framework to identify, prevent and manage actual or potential conflicts of interest involving members of the Board. In accordance with the Company's Code of Conduct and the Policy on Related Party Transactions, Directors are required to disclose any actual or potential conflicts and abstain from participating in discussions or decisions where such conflicts may arise.

As part of this governance framework, every Director submits an annual declaration disclosing their interests and relationships with entities that may give rise to a conflict of interest. These disclosures are reviewed to ensure that all related party transactions are identified, evaluated and approved in accordance with applicable laws, regulatory requirements and the Company's internal policies.

## PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

### Essential Indicators

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

|       | FY 2025-26 | FY 2024-25 | Details of improvements in environmental and social impacts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------|------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| R&D   | 0%         | 0%         | Qualitative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Capex | 0.03%      | 7.65%      | During the last two financial years, the Company has made capital investments focused on enhancing environmental sustainability and social impact within its operations. These include the installation of a solar power plant of 1.4 MW at the Perundurai unit to reduce dependency on grid electricity and promote the use of renewable energy, deployment of pollution abatement technologies such as Effluent Treatment Plants (ETPs) to control air and water emissions, and the establishment of ARO (Air, Water, and Odor) treatment systems for water recycling. |

#### 2 Details on Sustainable Sourcing

##### a. Does the entity have procedures in place for sustainable sourcing?

Yes. We follow sustainable sourcing practices as part of our procurement and supplier evaluation processes. Key raw-material and Tier-1 suppliers are reviewed, wherever applicable, based on their environmental, social and governance practices, statutory compliance, publicly available BRSR / sustainability disclosures, policies and recognised certifications.

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

87%

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

|                                    |                                                                                                                                                                                                                                                                                                                                |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) Plastics (including packaging) | Plastic sheets are reused internally wherever possible; remaining materials are disposed of through authorised recyclers in compliance with applicable norms.                                                                                                                                                                  |
| (b) E-waste                        | Not Applicable                                                                                                                                                                                                                                                                                                                 |
| (c) Hazardous waste                | Hazardous waste is managed and disposed of through authorised agencies as per applicable environmental regulations.                                                                                                                                                                                                            |
| (d) other waste.                   | Our steel products are recyclable at the end of their useful life and can re-enter the steel value chain as scrap through remelting and recycling. We also reuse / recycle steel scrap generated from our manufacturing processes and procure scrap as an input for steelmaking, thereby supporting circular use of materials. |

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

Yes or No

Although Extended Producer Responsibility (EPR) is not currently applicable to our industry under existing regulations, we have proactively adopted a comprehensive waste management plan as part of our commitment to environmental responsibility. Our approach includes effective recycling, responsible disposal, and continuous efforts to minimise environmental impact. In the absence of an EPR obligation, we remain firmly dedicated to sustainable and accountable waste management practices that align with our broader ESG objectives.

# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

## 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?

No. We have not conducted a formal Life Cycle Assessment (LCA) for our products. However, we monitor and manage environmental impacts associated with our manufacturing operations through energy and water consumption, emissions monitoring, waste management, use of recycled materials, resource efficiency and other environmental performance indicators. These measures support our efforts to improve the environmental performance of our products and manufacturing processes.

| 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. |
|----------|-------------------------------------------------|---------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------|
| 24106    | MS/GP/GI/CR Steel Pipes & Tubes                 | 79.30%                          | Not conducted                                                            | No                                                        | No                                                                           |
| 24109    | Galvanised Steel Coils/Slits & Allied Products  | 12.8%                           | Not conducted                                                            | No                                                        | No                                                                           |
| 24105    | Cold Rolled Steel Products                      | 5.9%                            | Not conducted                                                            | No                                                        | No                                                                           |
| 24103    | MS Billets/Semi-finished Steel                  | 1.1%                            | Not conducted                                                            | No                                                        | No                                                                           |
| 25112    | Scaffolding & Metal Frameworks for Construction | 0.5%                            | Not conducted                                                            | No                                                        | No                                                                           |
| 24102    | Sponge Iron                                     | 0.5%                            | Not conducted                                                            | No                                                        | No                                                                           |

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

The Company has not yet conducted a formal Life Cycle Assessment (LCA). However, key environmental and social concerns identified include energy use and carbon emissions, air and water pollution, solid waste generation, and worker safety. These are being mitigated through energy efficiency measures, use of renewable power, pollution control systems, water recycling, waste reutilisation, and strong occupational health and safety practices.

### 3 Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

| Indicate input material  | Recycled or re-used input material to total material |            |
|--------------------------|------------------------------------------------------|------------|
|                          | FY 2025-26                                           | FY 2024-25 |
| Recycled input materials | 18.00%                                               | 17.00%     |

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

|                                | FY 2025-26 |          |                 | FY 2024-25 |          |                 |
|--------------------------------|------------|----------|-----------------|------------|----------|-----------------|
|                                | Re-Used    | Recycled | Safely Disposed | Re-Used    | Recycled | Safely Disposed |
| Plastics (including packaging) | 0          | 0        | 0               | 0          | 0        | 0               |
| E-waste                        | 0          | 0        | 0               | 0          | 0        | 0               |
| Hazardous waste                | 0          | 0        | 0               | 0          | 0        | 0               |
| Other waste                    | 0          | 0        | 0               | 0          | 0        | 0               |

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

| Indicate product category                                                                                                                                                                                                                                                                                                                                 | Reclaimed products and their packaging materials as % of total products sold in respective category |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| The Company does not currently operate any product or packaging reclamation system, as its products (steel pipes, coils, billets, scaffolding) are long-life industrial goods consumed in infrastructure and manufacturing. However, steel products have a high inherent recyclability, and post-use scrap eventually re-enters the steel recycling chain |                                                                                                     |

### PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains

#### Essential Indicators

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

| Category                              | Total (A)  | % of employees covered by |           |                    |             |                    |            |                    |            |                     |           |
|---------------------------------------|------------|---------------------------|-----------|--------------------|-------------|--------------------|------------|--------------------|------------|---------------------|-----------|
|                                       |            | Health Insurance          |           | Accident Insurance |             | Maternity Benefits |            | Paternity Benefits |            | Day Care Facilities |           |
|                                       |            | Number (B)                | % (B / A) | Number (C)         | % (C / A)   | Number (D)         | % (D / A)  | Number (E)         | % (E / A)  | Number (F)          | % (F / A) |
| <b>Permanent employees</b>            |            |                           |           |                    |             |                    |            |                    |            |                     |           |
| Male                                  | 133        | 8                         | 6%        | 133                | 100%        | NA                 | 0%         | 133                | 100%       | -                   | -         |
| Female                                | 15         | 3                         | 20%       | 15                 | 100%        | 15                 | 100%       | NA                 | 0%         | -                   | -         |
| <b>Total</b>                          | <b>148</b> | <b>11</b>                 | <b>7%</b> | <b>148</b>         | <b>100%</b> | <b>15</b>          | <b>10%</b> | <b>133</b>         | <b>90%</b> | <b>-</b>            | <b>-</b>  |
| <b>Other than Permanent employees</b> |            |                           |           |                    |             |                    |            |                    |            |                     |           |
| Male                                  | -          | -                         | -         | -                  | -           | -                  | -          | -                  | -          | -                   | -         |
| Female                                | -          | -                         | -         | -                  | -           | -                  | -          | -                  | -          | -                   | -         |
| <b>Total</b>                          | <b>-</b>   | <b>-</b>                  | <b>-</b>  | <b>-</b>           | <b>-</b>    | <b>-</b>           | <b>-</b>   | <b>-</b>           | <b>-</b>   | <b>-</b>            | <b>-</b>  |

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

| Category                            | Total (A)  | % of workers covered by |             |                    |             |                    |             |                    |             |                     |           |
|-------------------------------------|------------|-------------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|---------------------|-----------|
|                                     |            | Health Insurance        |             | Accident Insurance |             | Maternity Benefits |             | Paternity Benefits |             | Day Care Facilities |           |
|                                     |            | Number (B)              | % (B / A)   | Number (C)         | % (C / A)   | Number (D)         | % (D / A)   | Number (E)         | % (E / A)   | Number (F)          | % (F / A) |
| <b>Permanent workers</b>            |            |                         |             |                    |             |                    |             |                    |             |                     |           |
| Male                                | 640        | 248                     | 39%         | 640                | 100%        | NA                 | 0%          | 640                | 100%        | -                   | -         |
| Female                              | 4          | 2                       | 50%         | 4                  | 100%        | 4                  | 100%        | NA                 | 0%          | -                   | -         |
| <b>Total</b>                        | <b>644</b> | <b>250</b>              | <b>39%</b>  | <b>644</b>         | <b>100%</b> | <b>4</b>           | <b>1%</b>   | <b>640</b>         | <b>99%</b>  | <b>-</b>            | <b>-</b>  |
| <b>Other than Permanent Workers</b> |            |                         |             |                    |             |                    |             |                    |             |                     |           |
| Male                                | 452        | 452                     | 100%        | 452                | 100%        | NA                 | 0%          | 452                | 100%        | -                   | -         |
| Female                              | 0          | 0                       | 0%          | 0                  | 0%          | 0                  | 100%        | NA                 | 0%          | -                   | -         |
| <b>Total</b>                        | <b>452</b> | <b>452</b>              | <b>100%</b> | <b>452</b>         | <b>100%</b> | <b>0</b>           | <b>100%</b> | <b>452</b>         | <b>100%</b> | <b>-</b>            | <b>-</b>  |

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

| Category                                                                    | FY 2025-26 | FY 2024-25 |
|-----------------------------------------------------------------------------|------------|------------|
| Cost incurred on well being measures as a % of total revenue of the company | 0.05%      | 0.06%      |

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

| Benefits                | FY 2025-26                                         |                                                |                                                      | FY 2024-25                                         |                                                |                                                      |
|-------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|
|                         | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF                      | 74%                                                | 93%                                            | Yes                                                  | 85%                                                | 94%                                            | Yes                                                  |
| Gratuity                | 100%                                               | 100%                                           | Yes                                                  | 100%                                               | 100%                                           | Yes                                                  |
| ESI                     | 7%                                                 | 64%                                            | Yes                                                  | 3%                                                 | 47%                                            | Yes                                                  |
| Others – please specify | 0%                                                 | 0%                                             | NA                                                   | 0%                                                 | 0%                                             | NA                                                   |

##### 3 Accessibility of workplaces

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

Yes. The Company has provided basic accessibility facilities across its offices and manufacturing locations, including barrier-free access, ramps, appropriate signage and accessible sanitation facilities, in line with the requirements of the Rights of Persons with Disabilities Act, 2016.

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

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

Yes. The Company is committed to providing equal opportunities and fair treatment to all applicants and employees without discrimination on the basis of disability, gender, marital status, race, colour, religion, age, sexual orientation, nationality or ethnic origin.

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

| Gender       | Permanent employees |                | Permanent workers   |                |
|--------------|---------------------|----------------|---------------------|----------------|
|              | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male         | 100%                | 100%           | 100%                | 100%           |
| Female       | 100%                | 100%           | 100%                | 100%           |
| <b>Total</b> | <b>100%</b>         | <b>100%</b>    | <b>100%</b>         | <b>100%</b>    |

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

|                                | Yes/No | (If Yes, then give details of the mechanism in brief)                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Permanent Workers              | Yes    | Yes. Employees and workers may raise operational or workplace concerns with their immediate supervisor / reporting manager. HR provides a channel for employment, appraisal, conduct and workplace-related grievances. Concerns relating to unethical conduct or policy violations may also be raised under the Whistle Blower Mechanism, with confidentiality and protection against retaliation. |
| Other than Permanent Worker    | Yes    |                                                                                                                                                                                                                                                                                                                                                                                                    |
| Permanent Employees            | Yes    |                                                                                                                                                                                                                                                                                                                                                                                                    |
| Other than Permanent Employees | Yes    |                                                                                                                                                                                                                                                                                                                                                                                                    |

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

| Category                         | FY 2025-26                                           |                                                                                                |           | FY 2024-25                                           |                                                                                                |           |
|----------------------------------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|
|                                  | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees / workers in respective category, who are part of association(s) or Union (D) | % (D / C) |
| <b>Total Permanent Employees</b> |                                                      |                                                                                                |           |                                                      |                                                                                                |           |
| Male                             | 133                                                  | 0                                                                                              | 0%        | 117                                                  | 0                                                                                              | 0%        |
| Female                           | 15                                                   | 0                                                                                              | 0%        | 11                                                   | 0                                                                                              | 0%        |
| <b>Total</b>                     | <b>148</b>                                           | <b>0</b>                                                                                       | <b>0%</b> | <b>128</b>                                           | <b>0</b>                                                                                       | <b>0%</b> |
| <b>Total Permanent Workers</b>   |                                                      |                                                                                                |           |                                                      |                                                                                                |           |
| Male                             | 640                                                  | 0                                                                                              | 0%        | 618                                                  | 0                                                                                              | 0%        |
| Female                           | 4                                                    | 0                                                                                              | 0%        | 3                                                    | 0                                                                                              | 0%        |
| <b>Total</b>                     | <b>644</b>                                           | <b>0</b>                                                                                       | <b>0%</b> | <b>621</b>                                           | <b>0</b>                                                                                       | <b>0%</b> |

### 8 Details of training given to employees and workers:

| Category  | FY 2025-26 |                               |           |                      |           | FY 2024-25 |                               |         |                      |         |
|-----------|------------|-------------------------------|-----------|----------------------|-----------|------------|-------------------------------|---------|----------------------|---------|
|           | Total (A)  | On Health and safety measures |           | On Skill upgradation |           | Total (D)  | On Health and safety measures |         | On Skill upgradation |         |
|           |            | No. (B)                       | % (B / A) | No. (C)              | % (C / A) |            | No. (E)                       | % (E/D) | No. (F)              | % (F/D) |
| Employees |            |                               |           |                      |           |            |                               |         |                      |         |
| Male      | 133        | 133                           | 100%      | 133                  | 100%      | 117        | 117                           | 100%    | 117                  | 100%    |
| Female    | 15         | 15                            | 100%      | 15                   | 100%      | 11         | 11                            | 100%    | 11                   | 100%    |
| Total     | 148        | 148                           | 100%      | 148                  | 100%      | 128        | 128                           | 100%    | 128                  | 100%    |
| Workers   |            |                               |           |                      |           |            |                               |         |                      |         |
| Male      | 1092       | 1,092                         | 100%      | 1,092                | 100%      | 1,110      | 1,110                         | 100%    | 1,110                | 100%    |
| Female    | 4          | 4                             | 100%      | 4                    | 100%      | 3          | 3                             | 100%    | 3                    | 100%    |
| Total     | 1096       | 1,096                         | 100%      | 1,096                | 100%      | 1,113      | 1,113                         | 100%    | 1,113                | 100%    |

## 9 Details of performance and career development reviews of employees and worker:

| Category         | FY 2025-26  |              |             | FY 2024-25   |              |             |
|------------------|-------------|--------------|-------------|--------------|--------------|-------------|
|                  | Total (A)   | No. (B)      | % (B / A)   | Total (C)    | No. (D)      | % (D / C)   |
| <b>Employees</b> |             |              |             |              |              |             |
| Male             | 133         | 133          | 100%        | 117          | 117          | 100%        |
| Female           | 15          | 15           | 100%        | 11           | 11           | 100%        |
| <b>Total</b>     | <b>148</b>  | <b>148</b>   | <b>100%</b> | <b>128</b>   | <b>128</b>   | <b>100%</b> |
| <b>Workers</b>   |             |              |             |              |              |             |
| Male             | 1092        | 1,092        | 100%        | 1,110        | 1,110        | 100%        |
| Female           | 4           | 4            | 100%        | 3            | 3            | 100%        |
| <b>Total</b>     | <b>1096</b> | <b>1,096</b> | <b>100%</b> | <b>1,113</b> | <b>1,113</b> | <b>100%</b> |

## 10 Health and safety management system:

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

Yes

We have implemented a comprehensive Occupational Health and Safety Management System to ensure the well-being and protection of all employees and workers across the organisation. This year, the system continued to cover a wide range of measures and protocols, aligned with best practices and regulatory standards. It is regularly reviewed and updated to reflect evolving operational needs and risks, reinforcing our commitment to maintaining the highest standards of health and safety in every aspect of our operations.

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

Our strategy for identifying work-related hazards and assessing associated risks is grounded in a systematic and proactive approach, which includes the following procedures: 1. Identifying hazards linked to each operational process and phase of work. 2. Conducting regular workplace safety inspections to detect potential risks. 3. Gathering and reviewing existing information related to known workplace hazards. 4. Considering applicable legal requirements concerning risk assessment and the implementation of appropriate control measures. 5. Evaluating the need for additional safeguards to eliminate or mitigate identified hazards.

This structured approach ensures a safe working environment, supports compliance with regulatory standards, and reinforces our commitment to employee health and safety.

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

Yes

We have established clear processes that empower workers to report work-related hazards and, when necessary, remove themselves from unsafe situations. Employees are actively encouraged and trained to promptly report any hazards they encounter during their duties. This proactive approach enables timely intervention and reinforces a strong culture of safety, accountability, and well-being across the organisation.

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

Yes

Our plant provides employees with access to non-occupational medical and healthcare services, including routine health check-ups, preventive care, mental health support, and emergency medical assistance. These services reflect our commitment to the overall well-being of our workforce beyond occupational health needs.

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

| Safety Incident/Number                                                        | Category  | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------------------------------------|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | NIL        | NIL        |
|                                                                               | Workers   | 2.89       | NIL        |
| Total recordable work-related injuries                                        | Employees | NIL        | NIL        |
|                                                                               | Workers   | 4          | NIL        |

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

| Safety Incident/Number                                                    | Category  | FY 2025-26 | FY 2024-25 |
|---------------------------------------------------------------------------|-----------|------------|------------|
| No. of fatalities                                                         | Employees | NIL        | NIL        |
|                                                                           | Workers   | 2          | NIL        |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | NIL        | NIL        |
|                                                                           | Workers   | NIL        | NIL        |

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

At Hariom Pipes, we are committed to maintaining a safe, healthy, and compliant work environment. The following measures are in place to uphold the highest standards of occupational health and safety:

1. Specialised Training: Employees receive targeted training to address industry-specific hazards and reinforce safe operational practices.
2. Adherence to Safety Protocols: Strict compliance with established safety guidelines helps mitigate workplace risks effectively.
3. Personal Protective Equipment (PPE): Appropriate protective gear such as helmets, gloves, and safety goggles is provided based on job roles.
4. Routine Safety Inspections: Regular workplace audits help identify, assess, and eliminate potential hazards.
5. Ergonomic Workstations: Workstations are designed with ergonomic considerations to reduce physical strain and enhance comfort.
6. Health Surveillance: Periodic medical check-ups and health assessments are conducted to monitor employee well-being.
7. Effective Communication: Safety protocols are clearly communicated to all employees to ensure understanding and compliance.
8. Continuous Improvement: Feedback is encouraged and integrated into our safety systems to drive ongoing improvement.

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

| FY 2025-26            |                                       |         | FY 2024-25            |                                       |         |
|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
| Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| 0                     | 0                                     | NA      | 0                     | 0                                     | NA      |
| 0                     | 0                                     | NA      | 0                     | 0                                     | NA      |

### 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 | 100%                                                                                                  |
| Working Conditions          | 100%                                                                                                  |

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

We actively address safety-related incidents through rigorous incident analysis and the implementation of targeted corrective actions. Our commitment to a culture of safety ensures that safety concerns are swiftly identified and resolved, creating a secure, safe working environment for all employees.

### Leadership Indicators

#### 1 Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

|           |                                                                                                                                                                                                                                                                                                       |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employees | We place the highest priority on the well-being of our employees. In the unfortunate event of an employee's passing, we are fully committed to supporting their family by facilitating the timely and compassionate settlement of all legally entitled dues, in accordance with our company policies. |
| Workers   |                                                                                                                                                                                                                                                                                                       |

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

We have established robust mechanisms to ensure that our value chain partners adhere to all applicable statutory requirements:

1. Compliance Validation for PF and ESIC: Before processing payments to contractors and vendors, we request and verify proof of compliance with Provident Fund (PF) and Employees' State Insurance Corporation (ESIC) regulations.
2. GST Reconciliation: Monthly reconciliations of GSTR-2B are carried out to verify timely GST payments and return submissions by our vendors, ensuring accuracy and compliance with tax obligations.
3. GST Return Submissions: We maintain prompt submission of our GST returns to facilitate timely credit availability for customers and proactively address any GST credit-related concerns.
4. TDS Compliance: We liaise proactively with customers to obtain Form 16A certificates, ensuring accurate Tax Deducted at Source (TDS) documentation and compliance.

These measures collectively uphold financial transparency and reinforce our commitment to responsible business conduct throughout our supply chain.

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

| Particulars | Total no. of affected employees/ worker |            | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment |            |
|-------------|-----------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|             | FY 2025-26                              | FY 2024-25 | FY 2025-26                                                                                                                                        | FY 2024-25 |
| Employees   | Nil                                     | Nil        | 0                                                                                                                                                 | Nil        |
| Workers     | 4                                       | Nil        | 0                                                                                                                                                 | Nil        |

## 4 Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

Yes

## 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 | We are currently organizing both informal and formal awareness programs for our value chain partners, we are concurrently in the process of gathering data and information in accordance with the prescribed format |
| Working Conditions          |                                                                                                                                                                                                                     |

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

No significant risks were identified in health and safety practices of value chain partners. Minor gaps such as PPE usage were addressed through training, provision of safety gear, and stricter compliance monitoring

## PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

### Essential Indicators

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

The Company identifies key internal and external stakeholders such as investors, employees, customers, suppliers, regulators, and communities. These stakeholders are determined through historical relationships and ongoing engagement. It prioritizes transparent communication to understand and address their concerns. Strong, collaborative relationships help align business goals with stakeholder expectations. This approach enables informed decisions, innovation, and sustainable growth.

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

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

| Stakeholder Group                      | Whether identified as Vulnerable & Marginalized Group (Yes/ No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other)                                                | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                       |
|----------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employees & Workers                    | No                                                              | Meetings; HR communication; e-mail / phone; notice boards; training and safety sessions; grievance channels; Whistle Blower Mechanism                                        | Ongoing                                                                              | Workplace health and safety; policies and procedures; training and skill development; employee welfare; performance; grievance resolution; workplace conduct and compliance.          |
| Shareholders, Investors & Lenders      | No                                                              | Stock exchange disclosures; Company website; Annual Report; quarterly / annual financial results; earnings calls; AGM; investor interactions; e-mail / meetings with lenders | Periodically                                                                         | Financial and operating performance; strategy; governance; capital allocation; material developments; business outlook; compliance; funding and credit-related matters.               |
| Suppliers & Other Value-Chain Partners | No                                                              | Purchase orders; e-mail / phone; meetings; vendor interactions; quality / delivery reviews; plant / site interactions; compliance documentation                              | Ongoing                                                                              | Raw-material and service availability; quality; delivery; pricing and payment terms; statutory compliance; safety requirements; continuity of supply; responsible business practices. |
| Customers and Value Chain Partners     | No                                                              | Sales team interactions; e-mail; phone; meetings; website; customer feedback and complaint channels                                                                          | Ongoing                                                                              | Product quality and specifications; availability; delivery; service; pricing / commercial terms; complaint resolution; product requirements and improvement opportunities.            |
| Government and Regulatory Bodies       | No                                                              | Statutory filings and online portals; official correspondence; submissions; meetings; inspections / visits; compliance reports                                               | Ongoing                                                                              | Statutory and regulatory compliance; permits and approvals; environmental, labour and tax matters; disclosures; inspections; industry and policy developments.                        |
| Dealers                                | No                                                              | Dealer meetings and visits; sales team interactions; phone / e-mail; business reviews; website and product communication                                                     | Ongoing                                                                              | Market demand; product availability; inventory; pricing and commercial matters; collections; service support; market feedback; strengthening long-term dealer relationships.          |
| Local Communities / CSR Beneficiaries  | No                                                              | CSR programmes; interactions with local institutions and beneficiaries; implementation / support organisations; community visits and need-based discussions                  | Ongoing                                                                              | Community welfare and local needs, with emphasis on children's welfare, education, healthcare and support to underprivileged / marginalised sections.                                 |

### 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.

Stakeholder engagement is primarily undertaken by the relevant business and functional teams, including senior management, Human Resources, Sales & Marketing, Procurement, Finance, Secretarial / Compliance, EHS and CSR functions. Material feedback, significant stakeholder concerns and matters requiring strategic or governance oversight are escalated to senior management and, where relevant, placed before the Board or the appropriate Board Committee through periodic business reviews, regulatory / compliance updates, risk reviews, financial and operational reviews and CSR-related discussions. This enables the Board to consider relevant.

## 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. Stakeholder inputs are considered as one of the inputs for identifying and managing relevant environmental and social matters. Feedback and observations from employees and workers are considered in safety training, PPE requirements, workplace practices, grievance handling and employee-welfare initiatives. Customer and dealer interactions provide inputs on product quality, service, delivery and product requirements. Regulatory interactions and operational reviews support environmental compliance and pollution-control measures. Community interactions and identified social needs are considered while planning CSR activities. During FY 2025-26, the Company's CSR focus included children's welfare, healthcare and education, reflecting its emphasis on community well-being and inclusive development.

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

The Company engages with local communities and beneficiaries, directly and through relevant institutions / support organisations, to understand community needs and support suitable CSR interventions. During FY 2025-26, the Company undertook CSR initiatives in children's welfare, healthcare and education, with particular focus on needy and underprivileged sections. The initiatives included support for children's overall welfare and learning needs and healthcare / medical welfare support. The Company incurred total CSR expenditure of ₹151.35 lakh during FY 2025-26, of which ₹70.00 lakh related to children's welfare, ₹42.62 lakh to healthcare and ₹26.44 lakh to education. These interventions support access to basic welfare, health and learning opportunities for vulnerable and marginalised beneficiaries and strengthen the Company's engagement with communities around its operations.

## PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

### Essential Indicators

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

| Category               | FY 2025-26   |                                        |             | FY 2024-25   |                                        |             |
|------------------------|--------------|----------------------------------------|-------------|--------------|----------------------------------------|-------------|
|                        | Total (A)    | No. of employees / workers covered (B) | % (B / A)   | Total (C)    | No. of employees / workers covered (D) | % (D / C)   |
| <b>Employees</b>       |              |                                        |             |              |                                        |             |
| Permanent              | 148          | 148                                    | 100%        | 128          | 128                                    | 100%        |
| Other than permanent   | 0            | 0                                      | 0%          | 0            | 0                                      | 0%          |
| <b>Total Employees</b> | <b>148</b>   | <b>148</b>                             | <b>100%</b> | <b>128</b>   | <b>128</b>                             | <b>100%</b> |
| <b>Workers</b>         |              |                                        |             |              |                                        |             |
| Permanent              | 644          | 644                                    | 100%        | 621          | 621                                    | 100%        |
| Other than permanent   | 452          | 452                                    | 100%        | 492          | 492                                    | 100%        |
| <b>Total Workers</b>   | <b>1,096</b> | <b>1,096</b>                           | <b>100%</b> | <b>1,113</b> | <b>1,113</b>                           | <b>100%</b> |

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

| Category             | FY 2025-26 |                       |           |                        |           | FY 2024-25 |                       |           |                        |           |
|----------------------|------------|-----------------------|-----------|------------------------|-----------|------------|-----------------------|-----------|------------------------|-----------|
|                      | Total (A)  | Equal to Minimum Wage |           | More than Minimum Wage |           | Total (D)  | Equal to Minimum Wage |           | More than Minimum Wage |           |
|                      |            | No. (B)               | % (B / A) | No. (C)                | % (C / A) |            | No. (E)               | % (E / D) | No. (F)                | % (F / D) |
| Employees            |            |                       |           |                        |           |            |                       |           |                        |           |
| Permanent            |            |                       |           |                        |           |            |                       |           |                        |           |
| Male                 | 133        | 0                     | 0%        | 133                    | 100%      | 117        | 0                     | 0%        | 117                    | 100%      |
| Female               | 15         | 0                     | 0%        | 15                     | 100%      | 11         | 0                     | 0%        | 11                     | 100%      |
| Other than Permanent |            |                       |           |                        |           |            |                       |           |                        |           |
| Male                 | 0          | 0                     | 0%        | 0                      | 0%        | 0          | 0                     | 0%        | 0                      | 0%        |
| Female               | 0          | 0                     | 0%        | 0                      | 0%        | 0          | 0                     | 0%        | 0                      | 0%        |

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

| Category             | FY 2025-26 |                       |           |                        |           | FY 2024-25 |                       |           |                        |           |
|----------------------|------------|-----------------------|-----------|------------------------|-----------|------------|-----------------------|-----------|------------------------|-----------|
|                      | Total (A)  | Equal to Minimum Wage |           | More than Minimum Wage |           | Total (D)  | Equal to Minimum Wage |           | More than Minimum Wage |           |
|                      |            | No. (B)               | % (B / A) | No. (C)                | % (C / A) |            | No. (E)               | % (E / D) | No. (F)                | % (F / D) |
| Workers              |            |                       |           |                        |           |            |                       |           |                        |           |
| Permanent            |            |                       |           |                        |           |            |                       |           |                        |           |
| Male                 | 640        | 0                     | 0%        | 640                    | 100%      | 618        | 0                     | 0%        | 618                    | 100%      |
| Female               | 4          | 0                     | 0%        | 4                      | 100%      | 3          | 0                     | 0%        | 3                      | 100%      |
| Other than Permanent |            |                       |           |                        |           |            |                       |           |                        |           |
| Male                 | 452        | 0                     | 0%        | 452                    | 100%      | 492        | 0                     | 0%        | 492                    | 100%      |
| Female               | 0          | 0                     | 0%        | 0                      | 0%        | 0          | 0                     | 0%        | 0                      | 0%        |

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

#### a. Median remuneration / wages:

| Particulars                      | Male   |                                                             | Female |                                                           |
|----------------------------------|--------|-------------------------------------------------------------|--------|-----------------------------------------------------------|
|                                  | Number | Median remuneration / salary / wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| Board of Directors (BoD)         | 6      | 36.27 Lakhs                                                 | 2      | 2.90 Lakhs                                                |
| Key Managerial Personnel         | 4      | 120.89 Lakhs                                                | 1      | 20.78 Lakhs                                               |
| Employees other than BoD and KMP | 132    | 6.22 Lakhs                                                  | 14     | 4.53 Lakhs                                                |
| Workers                          | 640    | 2.23 Lakhs                                                  | 4      | 1.58 Lakhs                                                |

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

| Category                                        | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------|------------|------------|
| Gross wages paid to females as % of total wages | 5%         | 5%         |

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

Yes. Our Human Resources function acts as the principal focal point for human rights-related matters arising from our operations. Depending on the nature of the concern, matters may also be addressed through the Internal Committee under POSH, the Whistle Blower Mechanism, EHS / plant management and other relevant functional heads. We seek to address concerns fairly, sensitively and in accordance with applicable law and internal policies.

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

We maintain grievance channels through supervisors / reporting managers, Human Resources and other designated functions. POSH-related complaints are handled through the Internal Committee in accordance with applicable law, while concerns involving unethical conduct or policy violations may be raised through the Whistle Blower Mechanism. We review complaints based on their nature, maintain appropriate confidentiality, provide an opportunity for fair hearing and take corrective action where required.

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

| Particulars                       | FY 2025-26            |                                       |         | FY 2024-25            |                                       |         |
|-----------------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                                   | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment                 | Nil                   | Nil                                   | Nil     | Nil                   | Nil                                   | Nil     |
| Discrimination at workplace       | Nil                   | Nil                                   | Nil     | Nil                   | Nil                                   | Nil     |
| Child Labour                      | Nil                   | Nil                                   | Nil     | Nil                   | Nil                                   | Nil     |
| Forced Labour/ Involuntary Labour | Nil                   | Nil                                   | Nil     | Nil                   | Nil                                   | Nil     |
| Wages                             | Nil                   | Nil                                   | Nil     | Nil                   | Nil                                   | Nil     |
| Other human rights related issues | Nil                   | Nil                                   | Nil     | Nil                   | Nil                                   | Nil     |

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

| Particulars                                                                                                                            | FY 2025-26 | FY 2024-25 |
|----------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| Total Complaints Data Needed 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.**

We follow the principles of natural justice, confidentiality and non-retaliation while handling discrimination and harassment complaints. The identity of the complainant and details of the complaint are restricted to persons involved in the review / redressal process, subject to legal requirements. POSH matters are handled through the Internal Committee, and we do not tolerate retaliation against any person who raises a concern in good faith.

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

Yes. Human rights-related requirements form part of our business agreements, work orders and contractual arrangements, wherever applicable. We expect our suppliers, contractors and other business partners to comply with applicable labour and employment laws and maintain responsible workplace practices, including prohibition of child labour and forced/involuntary labour, non-discrimination, fair treatment, payment of applicable wages and statutory benefits, safe and healthy working conditions, and ethical business conduct. Relevant contractual and statutory compliance requirements are communicated to suppliers and contractors based on the nature of their engagement with us.

**10 Assessments for the year:**

|                             | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|-------------------------------------------------------------------------------------------------------|
| Child labour                |                                                                                                       |
| Forced/involuntary labour   |                                                                                                       |
| Sexual harassment           | 100%                                                                                                  |
| Discrimination at workplace | The Company is in compliance with the applicable laws                                                 |
| Wages                       |                                                                                                       |
| Others – please specify     |                                                                                                       |

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

No significant risks identified. Company complies with laws; preventive measures like audits, training and grievance mechanisms are in place

**Leadership Indicators**

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

Throughout the Financial Year, the Company has not received any complaints. As a result, no alterations or introductions have been made to existing business processes for the purpose of addressing human rights grievances or complaints.

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

The company has firm measures to prevent behaviors that violate its Ethics policy and Code of Conduct, encompassing human rights and other forms of misconduct

**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, Hariom ensures that all its locations, including offices and plants, are accessible to visitors with disabilities, in line with the Rights of Persons with Disabilities Act, 2016.

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

### 4 Details on assessment of value chain partners:

| Particulars                 | % of value chain partners (by value of business done with such partners) that were assessed                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Child labour                | Key raw-material and Tier-1 suppliers representing approximately 68% of the value of business with in-scope value-chain partners were assessed/reviewed based on publicly available BRSR/sustainability disclosures, policies, certifications, responsible sourcing practices and other relevant compliance information, wherever available. The review covered human rights-related aspects including child and forced labour, non-discrimination, workplace dignity, fair labour practices and wages. |
| Forced/involuntary labour   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Sexual harassment           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Discrimination at workplace |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Wages                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Others – please specify     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

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

No significant human rights-related risks or concerns were identified during the assessment / review of the relevant value-chain partners. Accordingly, no specific corrective action was required. We will continue to monitor supplier and contractor compliance through periodic reviews, contractual requirements, statutory compliance checks and ongoing engagement.

## 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   | FY 2024-25                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------|
| <b>From renewable sources</b>                                                                                                                            |              |                                       |
| Total electricity consumption (A) (TJ)                                                                                                                   | 14.69        | 10.31                                 |
| Total fuel consumption (B)                                                                                                                               | 0            | 0                                     |
| Energy consumption through other sources (C)                                                                                                             | 0            | 0                                     |
| Total energy consumed from renewable sources (A+B+C) (TJ)                                                                                                | 14.69        | 10.31                                 |
| <b>From non-renewable sources</b>                                                                                                                        |              |                                       |
| Total electricity consumption (D)                                                                                                                        | 323.48       | 279.96                                |
| Total fuel consumption (E)                                                                                                                               | 4.02         | 4.53                                  |
| Energy consumption through other sources (F)                                                                                                             | 0            | 0                                     |
| Total energy consumed from renewable sources (D+E+F)                                                                                                     | 327.49       | 284.49                                |
| Total energy consumed (A+B+C+D+E+F)                                                                                                                      | 342.18       | 294.80                                |
| Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (TJ/rupee)                                                      | 0.00203      | 0.00217                               |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)     | 0.0413       | 0.0449                                |
| Energy intensity in terms of physical output                                                                                                             | 0.0007299646 | 0.0006288850                          |
| Energy intensity (optional) – the relevant metric may be selected by the entity                                                                          | 0            | 0                                     |
| Source of emission factor                                                                                                                                | -            | -                                     |
| PPP Conversion Factor used                                                                                                                               | 20.34        | 20.66                                 |
| <b>Source of the PPP Conversion Factor</b>                                                                                                               | Source       | PPP Conversion Factor (₹ per intl \$) |
|                                                                                                                                                          | IMF*         | 20.34                                 |
| Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency | No           |                                       |

\*<https://www.imf.org/external/datamapper/PPPEX%40WEO/IND>

#### 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

|                                               |    |
|-----------------------------------------------|----|
| Yes or No                                     | NA |
| (If Yes), Target alignment compliant or not.  |    |
| If not, Qualitative on remedial action taken. |    |

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

| Parameter                                                                                                                                                | FY 2025-26 | FY 2024-25 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                                                                                        |            |            |
| (i) Surface water                                                                                                                                        | 0.00       | 0.00       |
| (ii) Groundwater                                                                                                                                         | 24606.00   | 45396.00   |
| (iii) Third party water                                                                                                                                  | 118045.00  | 97105.00   |
| (iv) Seawater / desalinated water                                                                                                                        | 0.00       | 0.00       |
| (v) Others                                                                                                                                               | 0.00       | 0.00       |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>                                                                          | 142651.00  | 142501.00  |
| <b>Total volume of water consumption (in kilolitres)</b>                                                                                                 | 142651.00  | 142501.00  |
| Water intensity per rupee of turnover (Water consumed / Revenue from operations)                                                                         | 1.1710     | 1.0478     |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)    | 23.82      | 21.65      |
| Water intensity in terms of physical output                                                                                                              | 0.30       | 0.29       |
| Water intensity (optional) – the relevant metric may be selected by the entity                                                                           | 0.00       | 0.00       |
| Source of emission factor                                                                                                                                | -          | -          |
| PPP Conversion Factor used                                                                                                                               | -          | -          |
| Source of the PPP Conversion Factor                                                                                                                      | -          | -          |
| Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency | No         | No         |

### 4 Provide the following details related to water discharged:

| Parameter                                                                                                                                                | FY 2025-26  | FY 2024-25  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>                                                                             |             |             |
| (i) To Surface water                                                                                                                                     |             |             |
| No treatment                                                                                                                                             | 0           | 0           |
| With treatment – please specify level of treatment                                                                                                       | 0.00        | 0.00        |
| (ii) To Groundwater                                                                                                                                      | 0           | 0           |
| No treatment                                                                                                                                             | 0.00        | 0.00        |
| With treatment – please specify level of treatment                                                                                                       | 0.00        | 0.00        |
| (iii) To Seawater                                                                                                                                        | 0           | 0           |
| No treatment                                                                                                                                             | 0.00        | 0.00        |
| With treatment – please specify level of treatment                                                                                                       | 0           | 0           |
| (iv) Sent to third-parties                                                                                                                               | 0.00        | 0.00        |
| No treatment                                                                                                                                             | 0           | 0           |
| With treatment – please specify level of treatment                                                                                                       | 0.00        | 0.00        |
| (v) Others                                                                                                                                               | 0           | 0           |
| No treatment                                                                                                                                             | 0.00        | 0.00        |
| With treatment – please specify level of treatment                                                                                                       | 0.00        | 0.00        |
| <b>Total water discharged (in kilolitres)</b>                                                                                                            | <b>0.00</b> | <b>0.00</b> |
| Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency | No          | No          |

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

Yes, We have implemented a Zero Liquid Discharge (ZLD) system at our integrated steel plant, ensuring that water is continuously treated and reused within our operations, eliminating the discharge of liquid effluents into the environment and reinforcing our commitment to sustainable water management and responsible industrial practices.

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

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

| Parameter                                                                                                                                                 | Please specify unit | FY 2025-26 | FY 2024-25 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------|------------|
| NOx                                                                                                                                                       | tonnes/year         | 80.10      | 130.04     |
| SOx                                                                                                                                                       | tonnes/year         | 71.43      | 55.72      |
| Particulate matter (PM)                                                                                                                                   | tonnes/year         | 59.25      | 51.47      |
| Persistent organic pollutants (POP)                                                                                                                       | -                   | 0          | 0          |
| Volatile organic compounds (VOC)                                                                                                                          | -                   | 0          | 0          |
| Hazardous air pollutants (HAP)                                                                                                                            | -                   | 0          | 0          |
| Others – please specify                                                                                                                                   | -                   | 0          | 0          |
| Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. |                     | No         | No         |

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

| Parameter                                                                                                                                                                                         | Please specify unit                         | FY 2025-26 | FY 2024-25 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------|------------|
| Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                             | Metric tonnes of CO <sub>2</sub> equivalent | 91786      | 68334      |
| Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                             | Metric tonnes of CO <sub>2</sub> equivalent | 63797      | 63768      |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)                                                            | Units                                       | 0.93       | 0.97       |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | Units                                       | 18.98      | 20.07      |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output                                                                                                                          | Units                                       | 0.33       | 0.27       |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity                                                                                       | Units                                       | 0          | 0          |
| Source of emission factor                                                                                                                                                                         | -                                           | -          | -          |
| PPP Conversion Factor used                                                                                                                                                                        | -                                           | -          | -          |
| Source of the PPP Conversion Factor                                                                                                                                                               | -                                           | -          | -          |
| Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.                                        |                                             | No         | No         |

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

Yes, We have taken steps to reduce GHG emissions through hot charging of billets, higher scrap utilisation, and energy efficiency measures. In addition, a 4.0 MW rooftop solar plant is operational and a 60 MW solar project is under development.

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

| Parameter                                                                                                                           | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                                                     |            |            |
| Plastic waste (A)                                                                                                                   | 0          | 0          |
| E-waste (B)                                                                                                                         | 0          | 0          |
| Bio-medical waste (C)                                                                                                               | 0          | 0          |
| Construction and demolition waste (D)                                                                                               | 0          | 0          |
| Battery waste (E)                                                                                                                   | 0          | 0          |
| Radioactive waste (F)                                                                                                               | 0          | 0          |
| Other Hazardous waste. Please specify, if any. (G)                                                                                  | 414        | 1331       |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 15425      | 11688      |
| Total (A+B + C + D + E + F + G + H)                                                                                                 | 15840      | 13019      |

| Parameter                                                                                                                                                 | FY 2025-26 | FY 2024-25 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)                                                                   | 0.10       | 0.1        |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)       | 1.93       | 1.98       |
| Waste intensity in terms of physical output                                                                                                               | 0.03       | 0.03       |
| Waste intensity (optional) – the relevant metric may be selected by the entity                                                                            | 0          | 0          |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)                   | 0          | 0          |
| <b>Category of waste</b>                                                                                                                                  |            |            |
| (i) Recycled                                                                                                                                              | 6461       | 3478       |
| (ii) Re-used                                                                                                                                              | 9379       | 9541       |
| (iii) Other recovery operations                                                                                                                           | 0          | 0          |
| <b>Total</b>                                                                                                                                              | 15840      | 13019      |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)                                                |            |            |
| <b>Category of waste</b>                                                                                                                                  |            |            |
| (i) Incineration                                                                                                                                          | 0          | 0          |
| (ii) Landfilling                                                                                                                                          | 0          | 0          |
| (iii) Other disposal operations                                                                                                                           | 0          | 0          |
| <b>Total</b>                                                                                                                                              | 0          | 0          |
| Source of emission factor                                                                                                                                 | -          | -          |
| PPP Conversion Factor used                                                                                                                                | -          | -          |
| Source of the PPP Conversion Factor                                                                                                                       | -          | -          |
| Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. | No         | No         |

**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.**

As part of our comprehensive waste management strategy, we leverage advanced technologies to minimise environmental impact and uphold circular economy principles. We actively contribute to the circular economy by prioritizing the use of recycled materials, particularly scrap, in our steel production processes. This approach helps minimize our environmental footprint and reduces energy consumption across the value chain, enabling the production of steel in an environmentally responsible manner. While we generate minimal plastic and e-waste, all hazardous waste is managed responsibly and disposed of through authorized vendors in compliance with regulatory standards.

**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 – All Hariom Pipe Industries Limited units are situated in designated industrial zones and not within/adjacent to ecologically sensitive areas. |                    |                                                                                                                                                            |

**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. | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|----------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
| NIL – No new project during FY 2025–26 requiring EIA under the EIA Notification, 2006 (as amended) |                      |                                                             |                                                  |                   |

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

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

Yes or No All the laws are complied

If No then

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

NA, as all the laws are complied

### Leadership Indicators

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

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

- (i) **Name of the area**

NIL

- (ii) **Nature of operations**

NIL

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

| Parameter                                                                                                                                                | FY 2025-26 | FY 2024-25 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                                                                                        |            |            |
| (i) Surface water                                                                                                                                        | 0          | 0          |
| (ii) Groundwater                                                                                                                                         | 0          | 0          |
| (iii) Third party water                                                                                                                                  | 0          | 0          |
| (iv) Seawater / desalinated water                                                                                                                        | 0          | 0          |
| (v) Others                                                                                                                                               | 0          | 0          |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>                                                                          | 0          | 0          |
| <b>Total volume of water consumption (in kilolitres)</b>                                                                                                 | 0          | 0          |
| Water intensity per rupee of turnover (Water consumed / turnover)                                                                                        | 0          | 0          |
| Water intensity (optional) – the relevant metric may be selected by the entity                                                                           | 0          | 0          |
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>                                                                             |            |            |
| (i) To Surface water                                                                                                                                     |            |            |
| No treatment                                                                                                                                             | 0          | 0          |
| With treatment – please specify level of treatment                                                                                                       | 0          | 0          |
| (ii) To Groundwater                                                                                                                                      |            |            |
| No treatment                                                                                                                                             | 0          | 0          |
| With treatment – please specify level of treatment                                                                                                       | 0          | 0          |
| (iii) To Seawater                                                                                                                                        |            |            |
| No treatment                                                                                                                                             | 0          | 0          |
| With treatment – please specify level of treatment                                                                                                       | 0          | 0          |
| (iv) Sent to third-parties                                                                                                                               |            |            |
| No treatment                                                                                                                                             | 0          | 0          |
| With treatment – please specify level of treatment                                                                                                       | 0          | 0          |
| (v) Others                                                                                                                                               |            |            |
| No treatment                                                                                                                                             | 0          | 0          |
| With treatment – please specify level of treatment                                                                                                       | 0          | 0          |
| <b>Total water discharged (in kilolitres)</b>                                                                                                            | <b>0</b>   | <b>0</b>   |
| Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency | No         | No         |

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

| Parameter                                                                                                                                                             | Unit                                        | FY 2025-26 | FY 2024-25 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------|------------|
| Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent | 611373     | 10702300   |
| Total Scope 3 emissions per rupee of turnover                                                                                                                         | Units                                       | 0.04       | 0.79       |
| Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity                                                                       | Units                                       | 0          | 0          |
| Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency?<br>(Y/N) If yes, name of the external agency          |                                             | No         | No         |

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

NA

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

| S. No | Initiative undertaken                                       | Details of the initiative (Web-link, if any, may be provided along-with summary)                                                                                        | Outcome of the initiative                                                                                                                                                                                   |
|-------|-------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1     | Bag filters and multi-cyclone dust collectors               | Bag filters and multi-cyclone dust collectors are installed across relevant manufacturing operations for controlling particulate emissions and recovering process dust. | Improved control of particulate matter emissions and recovery of process dust/ material, thereby reducing fugitive emissions and supporting better material utilisation.                                    |
| 2     | Water Treatment Plants and Effluent Treatment Plants        | Water treatment and effluent treatment facilities are installed at the manufacturing units, including Mahabubnagar, for treatment and reuse of process wastewater.      | Facilitated recycling and reuse of process water. During FY2025-26, approximately 52,546 KL of water was internally recycled/ reused, thereby reducing incremental fresh-water requirement.                 |
| 3     | Integration of IoT and automation in galvanising operations | IoT-enabled sensors and automated control systems are used to monitor and optimise critical parameters of the galvanising process on a real-time basis.                 | Improved process control and product quality, optimised consumption of zinc and other process inputs, reduced process variations and minimised avoidable material wastage.                                  |
| 4     | Energy management practices                                 | Energy-monitoring and management practices are implemented across manufacturing operations to track and optimise energy consumption and improve operational efficiency. | Improved monitoring of energy consumption and operating efficiency. The Company also generated 40,80,701 kWh of rooftop solar power during FY2025-26, reducing dependence on conventional grid electricity. |
| 5     | Crusher and bundling machines for material recovery         | Crusher and bundling machines have been installed at the Mahabubnagar unit to facilitate processing, segregation, handling and recovery of metallic/process residues.   | Improved recovery and handling of reusable/ recyclable materials, reduced waste requiring disposal and strengthened circular-economy practices.                                                             |

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

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

We have established a robust Business Continuity and Disaster Management Plan to ensure uninterrupted operations during unforeseen disruptions, such as natural disasters, equipment failures, or supply chain interruptions. The plan outlines clearly defined roles for key personnel, communication protocols, and prioritises the safety of employees and stakeholders. Regular training sessions and mock drills are conducted to maintain a high level of readiness. Additionally, the plan includes measures for asset protection, data recovery, and compliance with applicable safety regulations. This structured approach helps minimise operational downtime, protect our workforce, and ensure the consistent production and delivery of steel products, even in adverse conditions.

### 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.

No significant adverse environmental impacts were identified in the value chain; potential risks in raw material sourcing and logistics are mitigated through supplier compliance, efficient transport, recycling practices, and renewable energy adoption.

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

87% of procurement (iron ore via e-auction, HR coils, zinc & lead from ISO-certified suppliers) is from environmentally compliant partners; no separate ESG audits conducted in FY 2025–26.

### 8 How many Green Credits have been generated or procured:

#### a. By the listed entity

Nil – The Company has not generated or procured any Green Credits during FY 2025–26.

The Company has not generated or procured any Green Credits during FY2025-26 under the Green Credit Programme notified pursuant to the Green Credit Rules, 2023. The Company continues to undertake various environmental sustainability initiatives; however, such initiatives have not resulted in issuance or procurement of Green Credits under the Green Credit Programme during the year. The Company will evaluate participation in the Programme, including eligible tree-plantation and eco-restoration activities, based on business requirements and applicable regulatory framework.

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

Nil / Not Reported – The Company does not currently track Green Credit generation/procurement by its suppliers or customers.

### 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

One

#### 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      | Federation of Telangana Chamber of Commerce and Industry (FTAPCI) | State                                                               |

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

| Name of authority                                                                                                                                                                                                                                                                                                                        | Brief of the case | Corrective action taken |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
| There have been no instances requiring corrective action related to anti-competitive conduct during the reporting period. No concerns have been raised, and no investigations or proceedings are currently underway in this regard. We remain committed to fair business practices and full compliance with applicable competition laws. |                   |                         |

## Leadership Indicators

### 1 Details of public policy positions advocated by the entity:

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

The Company has not undertaken any direct advocacy of public policy positions during the reporting period. However, it participates in representations made by recognised industry associations from time to time.

## 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 |
|-----------------------------------|---------------------|----------------------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
|-----------------------------------|---------------------|----------------------|-------------------------------------------------------------|--------------------------------------------------|-------------------|

No Social Impact Assessment (SIA) was mandated or undertaken by the Company during the current financial year, as none of its projects required SIA under applicable laws.

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

| Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In ₹) |
|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------|
|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------|

The Company has not undertaken any projects requiring Rehabilitation and Resettlement (R&R) under applicable laws during the current financial year. Accordingly, no R&R is ongoing.

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

We provide multiple accessible channels—online, written, and in-person—for communities to raise grievances. Our Stakeholders' Relationship Committee reviews and investigates each concern in a transparent and structured manner, engaging directly with affected parties to identify fair and timely resolutions. Progress updates are shared regularly to ensure accountability and closure. This robust grievance redressal mechanism fosters trust, strengthens community relationships, and reinforces our commitment to responsible and inclusive operations.

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

|                                              | FY 2025-26 | FY 2024-25 |
|----------------------------------------------|------------|------------|
| Directly sourced from MSMEs/ small producers | 3%         | 2%         |
| Within India                                 | 100%       | 91%        |

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

| Location     | FY 2025-26 | FY 2024-25 |
|--------------|------------|------------|
| Rural        | 52%        | 34%        |
| Semi-urban   | 28%        | 16%        |
| Urban        | 0%         | 13%        |
| Metropolitan | 20%        | 37%        |

The classification of towns have been redefined as per SEBI guidelines for BRSR reporting.

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

### 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 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| No projects undertaken during the reporting period required a Social Impact Assessment (SIA) under applicable laws. However, we remain committed to assessing and mitigating any potential social impacts through proactive stakeholder engagement and responsible project planning wherever necessary. |                         |

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

| S. No                                                                                                                                                                                                                                                                                                       | State | Aspirational District | Amount spent (In ₹) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-----------------------|---------------------|
| The Company has not undertaken any CSR projects specifically in Government-designated aspirational districts during the current financial year. However, CSR projects have been implemented in the vicinity of its manufacturing units focusing on health, education, sanitation and community development. |       |                       |                     |

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

No. The Company does not have a formal preferential procurement policy for marginalized/vulnerable groups.

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

NA. Since no formal policy exists, no specific procurement from marginalized/vulnerable groups has been identified.

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

NA

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

| S. No | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|-------|------------------------------------------------------|--------------------------|---------------------------|------------------------------------|
| 1     | None                                                 | No                       | No                        | NA                                 |

Since Hariom Pipe Industries is a steel manufacturer, it does not create or use intellectual property based on traditional knowledge (this is generally relevant for pharma, Ayurveda, handicrafts, agriculture, etc.)

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

| Name of authority | Brief of the Case                                                                                           | Corrective action taken |
|-------------------|-------------------------------------------------------------------------------------------------------------|-------------------------|
| None              | No adverse orders in intellectual property related disputes involving traditional knowledge during the year | Not Applicable          |

#### 6 Details of beneficiaries of CSR Projects:

| S. No. | CSR Project                                                                                       | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized group |
|--------|---------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------|
| 1      | Health – Subsidised Dialysis (BMJRFT)                                                             | 1,449                                       | 100%                                                      |
| 2      | Health – Direct Medical Assistance                                                                | 73                                          | 100%                                                      |
| 3      | Community Development – Direct assistance to local communities around our manufacturing locations | Multiple beneficiaries                      | Separately not quantified                                 |

We spent ₹151.34 lakh towards CSR initiatives covering health care, education, community welfare and animal welfare. In addition to projects undertaken through implementing agencies, we extend direct assistance to individuals and families from local communities surrounding our manufacturing locations, including Balanagar in Mahabubnagar District, Perundurai in Tamil Nadu and D. Hirehal in Anantapur District. These initiatives are focused primarily on supporting economically vulnerable and marginalised sections of the community.

## 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.

We have established mechanisms to receive and address customer complaints and feedback through our toll-free number 1800 1230 360, website/online channels, e-mail, telephone and direct interactions with our Sales and Marketing / Customer Service teams. Complaints received are communicated to the relevant functional teams, including Sales, Quality and the concerned manufacturing unit, depending on the nature of the issue. Product or quality-related complaints are reviewed and investigated, including technical evaluation wherever required, and appropriate corrective and preventive actions are initiated. Customers are kept informed regarding the resolution, and unresolved or significant matters are escalated to the appropriate level of management. Feedback received from customers is also considered for improving product quality, delivery, service and overall customer experience.

#### 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 | Remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Environmental and social parameters relevant to the product | 100%                              | Relevant product information, including product specifications, applications, quality and safety considerations, environmental and social aspects, responsible usage and recyclability / end-of-life considerations, is made available through our website, product literature, technical documentation, quality-related disclosures and customer communication channels. Our steel products are durable and recyclable, and customers / channel partners are provided relevant information to support safe, responsible and sustainable use of the products. |
| Safe and responsible usage                                  | 100%                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Recycling and/or safe disposal                              | 100%                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

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

| Particulars                    | FY 2025-26               |                                   | Remarks | FY 2024-25               |                                   | 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                                 | NA      | 0                        | 0                                 | NA      |
| Advertising                    | 0                        | 0                                 | NA      | 0                        | 0                                 | NA      |
| Cyber-security                 | 0                        | 0                                 | NA      | 0                        | 0                                 | NA      |
| Delivery of essential services | 0                        | 0                                 | NA      | 0                        | 0                                 | NA      |
| Restrictive Trade Practices    | 0                        | 0                                 | NA      | 0                        | 0                                 | NA      |
| Unfair Trade Practices         | 0                        | 0                                 | NA      | 0                        | 0                                 | NA      |
| Other                          | 0                        | 0                                 | NA      | 0                        | 0                                 | NA      |

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

|                   | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | 0      | NA                 |
| Forced recalls    | 0      | 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.

Yes

<https://www.hariompipes.com/investor-relations-policies>

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

### 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.

During the reporting period, no issues were reported relating to advertising, delivery of essential services, cyber security, data privacy of customers, product recalls, or penalties from regulatory authorities on safety of products/services. The Company continues to comply with all applicable product and service safety requirements and has systems in place to monitor quality and ensure customer satisfaction.

### 7 Provide the following information relating to data breaches:

#### a. Number of instances of data breaches

Nil

#### b. Percentage of data breaches involving personally identifiable information of Customer customer

NA (no breaches reported)

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

NA (no breaches reported)

### Leadership Indicators

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

Comprehensive information about Hariom's products and services are available on the Company's official website and digital platforms <https://www.hariompipes.com/>

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

Steel pipes, coils and scaffolding are industrial products used by qualified professionals. Hence, no separate consumer education mechanism is required. However, product specifications and safe handling guidelines are shared with dealers and bulk customers to ensure responsible usage.

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

We inform and educate our customers and channel partners on the safe and responsible usage of our products through product specifications, technical documentation, our website, sales and customer-service interactions, and dealer / distributor engagement. Relevant information relating to product applications, handling, usage and safety considerations is communicated wherever applicable. We also obtain customer feedback and address product-related queries and grievances, which further supports awareness regarding the appropriate and responsible use of our products.

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

Yes, we provide additional product information beyond statutory requirements, including detailed usage instructions, safety guidelines, and technical specifications. These disclosures aim to enhance consumer awareness, ensure safe and effective usage, and reflect our commitment to transparency and product responsibility. No formal consumer survey was conducted. Customer feedback is collected through dealer interactions, sales channels and direct engagement at major operating locations.