SKIPPER Limited

SKPL/SECT/2026-27/71
Date: 21st August, 2026

The Manager
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C-1, Block-G
Bandra Kurla Complex, Bandra (E)
Mumbai- 400 051
Symbol- SKIPPER

The Manager
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai- 400 001
Scrip Code- 538562

Subject: Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26

Dear Sir/ Madam,

Pursuant to the Regulation 34(2) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the Business Responsibility and Sustainability Report ('BRSR') of the Company for the Financial Year 2025-26. The BRSR forms part of Company's Annual Report for the Financial Year 2025-2026 and is also available on the Company's website at https://www.skipperlimited.com.

This is for your information and record.

Thanking you,

Yours faithfully,
For Skipper Limited

ANU SINGH
Digitally signed by ANU SINGH
Date: 2026.08.21 16:43:04 +05'30'

Anu Singh
Company Secretary & Compliance Officer

Encl: As above

ANNEXURE TO DIRECTORS' REPORT

ANNEXURE- F

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURE

I. Details of the listed entity

1. **Corporate Identity Number (CIN) of the Listed Entity:** L40104WB1981PLC033408
2. **Name of the Listed Entity:** Skipper Limited
3. **Year of incorporation:** 1981
4. **Registered office address:** 3A, Loudon Street, 1st floor, Kolkata, WB-700017 IN
5. **Corporate address:** Tirumala, 22 East Topsia Road, 11th Floor, Kolkata-700046
6. **E-mail:** investor.relations@skipperlimited.com
7. **Telephone:** +91 33 22895731/5732
8. **Website:** www.skipperlimited.com
9. **Financial year for which reporting is being done:** 1st April, 2025 to 31st March, 2026
10. **Name of the Stock Exchange(s) where shares are listed:** BSE Limited (BSE) & National Stock Exchange of India Limited (NSE)
11. **Paid-up Capital:** ₹114.51 million
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:** Company Secretary & Compliance Officer (Mrs. Anu Singh), Telephone No: +91 33 22895731/5732, Email ID: investor.relations@skipperlimited.com.
13. **Reporting boundary:** This BRSR has been prepared on a standalone basis and covers the Company's corporate office at Kolkata, manufacturing and operational facilities at Uluberia, Jangalpur, Bagnan (West Bengal), and Guwahati (Assam), as well as its Engineering, Procurement and Construction (EPC) operations. Joint ventures, subsidiaries, and associate entities are excluded from the scope of reporting unless otherwise stated. The Brazil subsidiary/marketing office is excluded from the standalone reporting boundary for quantitative ESG performance disclosures. Its participation in the Company's Business Responsibility initiatives is disclosed in Section A for completeness.
14. **Name of assurance provider:** The Company has established internal review and validation mechanisms for its BRSR disclosures. External assurance has not been obtained for FY 2025-26. The Company is strengthening its reporting processes in line with evolving SEBI requirements and will undertake external assurance of BRSR Core from FY 2026-27, in accordance with the applicable regulatory mandate for the top 1,000 listed entities.
15. **Type of assurance obtained:** As no assurance has been undertaken in this FY 2025-26, hence this is "NA."

II. Products/services

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

With integrated engineering, manufacturing and EPC capabilities, Skipper Limited is one of India's leading manufacturers of power transmission and distribution structures and a well-established player in the polymer piping industry. Its diversified presence across utilities, infrastructure, telecom, renewable energy and retail markets enhances business resilience and supports long-term sustainable growth.

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufactures Engineering products such as T&D structures and Distribution poles as well as Polymer products such as pipes	88%
2	Infrastructure Projects	EPC (Engineering, Procurement and Construction) solutions in tower design, tower testing, manufacturing, and onsite construction	12%

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

Sl. no.	Product/Service	NIC Code	% of total turnover contributed
1	Manufacturing Engineering products	2511	79%
2	Manufacturing Polymer products	2220	9%
3	Infrastructure projects	4220	12%

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	3	8
International	0	1*	1*

** An international subsidiary marketing office has commenced at Brazil in the month of March FY 25-26.*

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 states & 8 Union Territories
International (No. of Countries)	26*

**During FY 25-26, Skipper's products were sold in 26 countries. The Company has historically exported to over 65 countries, reflecting its established global footprint and international market presence.*

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

Approximately 13% of the total turnover is derived from export activities.

c. A brief on types of customers

Skipper Limited operates across both business-to-business (B2B) and business-to-consumer (B2C) segments. Its B2B portfolio serves power utilities, infrastructure developers, and global EPC players across more than 30 countries. In the B2C segment, through its polymer division, the company caters to homeowners, small contractors, and retail customers with a comprehensive range of PVC, CPVC, and UPVC piping products. Skipper Limited has established a strong retail footprint in Eastern and Northeastern India, supported by a network of over 4,000 retail counters. Its integrated manufacturing capabilities and EPC expertise position the company as a preferred partner for large-scale infrastructure projects as well as consumer plumbing solutions.

IV. Employees

20. Details at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employee					
1.	Permanent (D)	1468	1420	97%	48	3%
2.	Other than Permanent (E)	31*	31	100%	0	0%
3.	Total Employees (D+E)	1499	1451	97%	48	3%
	Workers					
4.	Permanent (D)	3494	3480	99.6%	14	0.40%
5.	Other than Permanent (E)	4139	4117	99.5%	22	0.53%
6.	Total Workers (D+E)	7633	7597	99.5%	36	0.47%

**In FY 2025–26, other than permanent employees include only consultants. This is a change in the approach compared to FY 2024-25, to ensure proper alignment between the HR data and the data available in the finance disclosures.*

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

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	%(B/A)
Board of Directors	10	1	10%
Key Management Personnel*	2	1	50%

**Excluding Managing Director & Whole-time Directors*

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employee	28%	28%	28%	25%	31%	25%	28%	36%	28%
Permanent Workers	40%*	14%*	40%*	19%	0%	19%	36%	0%	36%

**The percentage has increased as EPC employees and workers are included in this FY 25-26.*

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Skipper-Metzer India LLP	Joint Venture	50%	Yes
2.	SKIPPER LATAM LTDA	Wholly-owned Subsidiary	100%	Yes

VI. CSR Details

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

(ii) Turnover: ₹55,334.09 million

(iii) Net worth: ₹14,754.55 million

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide 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. Skipper Limited has a Grievance Redressal Mechanism. No dedicated web link is available for the same.	0	0	N.A.	0	0	NIL
Investors (other than shareholders)		0	0	N.A.	0	0	NIL
Shareholders		5	0	A total of five complaints were raised by three individuals concerning the payment of call money for the rights issue of equity shares. All complaints were addressed promptly and resolved within defined timeframe. The earliest case was resolved in approximately 15 days, while the most time-intensive case was completed in just over one month. Overall, all concerns were handled efficiently and brought to a satisfactory closure.	0	0	NIL
Employees and workers		2	0	There are two complaints, one was regarding the quality of food provided in the canteen while the other complaint was pertaining the condition of the accommodation provided by Skipper.	0	0	NIL
Customers		76*	0	All 76 complaints received since 1st April 2025, were related to quality. All these complaints were addressed through a structured resolution process. Skipper Limited closed these complaints by providing appropriate usage guidance to customers and implementing necessary product improvements where required. All issues were effectively resolved and brought to a satisfactory closure. The three pending complains since last year was also resolved in this financial year.	38	3	Resolved in Q1 FY 25-26
Value Chain Partners		0	0	N.A.	0	0	NIL
Other (please specify)		0	0	N.A.	0	0	NIL

**A new and revised grievance mechanism has been initiated, which ensures that all the complaints are readily received and resolved.*

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

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

Skipper's integrated business model, diversified product portfolio and presence across the power transmission, infrastructure and polymer segments enable the Company to create long-term value while effectively managing sustainability-related risks and opportunities. The material issues identified below reflect the Company's business context, stakeholder expectations and strategic priorities. Sustainability-related risks and opportunities are integrated into the Company's enterprise risk management framework and are periodically assessed considering operational, regulatory, financial and reputational impacts.

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	Climate Change, Energy & GHG Emission	Risk Opportunity	Skipper Limited considers Climate Change, Energy & GHG Emissions a material topic due to the energy-intensive nature of its manufacturing operations and the increasing regulatory and market expectations for a low-carbon transition. The Company's reliance on electricity and fossil fuels contributes to Scope 1 and Scope 2 emissions, while evolving regulations such as India's Carbon Credit Trading Scheme (CCTS) and the Carbon Border Adjustment Mechanism (CBAM), along with energy price volatility, may influence compliance obligations, operating costs and competitiveness. In addition, physical climate risks, including water stress, rising temperatures, extreme rainfall and flooding, may impact operational continuity, infrastructure and supply chain reliability. Strengthening energy efficiency, expanding renewable energy use, reducing greenhouse gas emissions and enhancing climate resilience are therefore critical to supporting business continuity, regulatory preparedness and long-term value creation.	Continue to expand rooftop solar capacity and evaluate options such as waste heat recovery to improve energy efficiency. Progressively transition certain fuels (e.g., furnace oil to LPG) and assess alternative technologies through a strategic decarbonization roadmap. Undertake Life Cycle Assessments (LCA) for key products and pursue relevant certifications (e.g., GreenCo, ISO, BIS), while monitoring CBAM-related requirements for exports.	**Negative:** Compliance and reporting requirements under mechanisms such as CBAM and CCTS may lead to additional costs over time. Physical climate-related disruptions may also affect operations in some cases. **Positive:** Renewable energy and efficiency initiatives can help optimise operating costs over time, and lower-carbon positioning may support access to certain markets and tenders.

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)
2	Occupational Health & Safety	Risk	Skipper Limited considers Occupational Health & Safety as significant because employees are integral to the Company's operational excellence, productivity and long-term growth. The nature of Skipper's manufacturing operations, including fabrication, galvanising, material handling and the use of heavy machinery, exposes employees and contractors to occupational health and safety risks. Any workplace injury, occupational illness or safety incident can disrupt operations, reduce productivity, increase legal and regulatory liabilities, and adversely affect employee morale and the Company's reputation. By maintaining robust health and safety management systems, strengthening risk identification and control measures, and fostering a strong safety culture through regular training and awareness, Skipper Limited aims to protect its workforce, ensure operational continuity and create a safe and healthy workplace.	Maintain ISO 45001-aligned safety management systems. Continue to use controls such as fume extraction where required, PPE programmes, and periodic safety audits. Conduct health check-ups in line with applicable requirements. Reinforce behavioural safety training across facilities and EPC sites and continue to align practices with the consolidated Labour Codes as they are implemented.	**Negative:** Serious incidents or an adverse safety performance trend could increase legal and regulatory exposure, affect project timelines, and influence stakeholder confidence, which may in turn impact eligibility for certain contracts.

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	Water & Effluent Management	Risk Opportunity	Water and effluent management is a material risk and opportunity for Skipper, as water is essential for several manufacturing processes, including cooling, surface treatment and testing. Increasing water stress, changing rainfall patterns, tightening environmental regulations and rising stakeholder expectations could affect water availability, increase operational and treatment costs, disrupt production and elevate compliance and reputational risks. At the same time, strengthening water stewardship through conservation, recycling, reuse, rainwater harvesting, efficient wastewater treatment and process optimisation presents an opportunity to reduce freshwater dependence, improve operational efficiency, lower costs, enhance regulatory compliance and build long-term resilience while supporting responsible and sustainable manufacturing practices.	Operate STP/ETP systems (including MBBR technology, where applicable) and reuse treated water for suitable industrial applications. Continue to evaluate opportunities to expand treatment capacity and, where feasible, adopt advanced approaches such as Zero Liquid Discharge (ZLD). Explore diversified water sourcing options, including treated municipal wastewater, and pursue longer-term water stewardship goals.	**Negative:** Periods of water scarcity may affect operations in water-stressed region. Non-compliance with applicable discharge norms can lead to regulatory actions and remediation-related costs. **Positive:** Water efficiency and reuse initiatives can help optimise operating costs and support engagement with regulators and local stakeholders.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Waste Management	Risk Opportunity	Waste management is a material risk and opportunity for Skipper Limited due to the generation of waste streams from galvanising and manufacturing operations, including ETP sludge, galvanising ash, zinc dross and mill scale. Inadequate segregation, storage, handling or disposal of these wastes may result in environmental impacts, regulatory non-compliance under applicable hazardous waste regulations, increased disposal costs and reputational risks. Conversely, strengthening waste management through improved segregation, recycling, resource recovery and responsible disposal practices can reduce waste sent to landfill, recover valuable materials such as zinc and steel, improve resource efficiency, lower waste management costs, ensure regulatory compliance and support circular economy principles while enhancing overall environmental performance.	Maintain waste tracking and documentation from generation to disposal. Work with authorised disposal/recycling agencies and continue to upgrade ETP processes to reduce sludge generation where feasible. Expand recovery and recycling initiatives (e.g., zinc dross recovery and steel scrap recycling) and explore circularity options for polymer waste through suitable partnerships.	**Positive:** Recovery and recycling initiatives (e.g., zinc dross recovery and scrap recycling) can generate incremental value and help reduce disposal costs. **Negative:** Inadequate waste management may lead to regulatory action, additional remediation costs, and stakeholder concerns, which could have financial and reputational implications.

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)
5	Material Sourcing & Efficiency	Risk Opportunity	Material sourcing and efficiency is a material risk and opportunity for Skipper Limited as its Transmission & Distribution and Polymer businesses depend on the timely availability of high-quality steel, zinc, PVC resins and other critical raw materials. Fluctuations in commodity prices, supply chain disruptions, geopolitical events and increasing demand for low-carbon and responsibly sourced materials can impact manufacturing costs, production schedules, project execution and profitability. Efficient utilisation of steel and zinc during tower fabrication and galvanising, along with optimised consumption of polymers in pipe manufacturing, presents a significant opportunity to reduce material losses, lower production costs and minimise waste. Strengthening responsible sourcing practices, improving material yield and increasing the use of recycled and resource-efficient materials can further enhance supply chain resilience, reduce environmental impacts and support Skipper's long-term competitiveness.	Continue to strengthen design and planning practices (including use of software tools) to support efficient steel use per structure. Where feasible, increase the use of recycled steel and improve zinc recovery from galvanising by-products. Maintain a balanced supplier strategy, including engagement with suppliers that can support lower-carbon materials, and progressively align internal processes with evolving disclosure expectations.	**Negative:** Changes in input availability or pricing may affect procurement costs and, in some cases, production planning. **Positive:** Improved material efficiency and increased recycled content can support cost optimisation over time and may enhance competitiveness in sustainability-linked tenders.

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)
6	Human Rights & Working Conditions	Risk	Human rights and working conditions are a material risk for Skipper Limited due to its manufacturing operations and reliance on a diverse workforce, including contract labour, as well as an extended supplier network. Non-compliance with labour laws, occupational health and safety requirements, fair wage practices, working hours, or instances of discrimination, child labour or forced labour within the Company's operations or value chain could lead to legal and regulatory action, operational disruptions, reputational damage and loss of customer trust. Increasing stakeholder expectations and evolving ESG regulations further underscore the importance of effective human rights due diligence and responsible labour practices across the value chain.	Maintain a Human Rights Policy aligned with recognised frameworks (e.g., UN Guiding Principles) and conduct risk-based human rights due diligence in the supply chain. Continue preparedness for Labour Code implementation through review of wage structures, issuance of appointment letters, and expansion of social security coverage, as applicable. Strengthen grievance redressal and employee engagement mechanisms, ensuring these are accessible to all workers, and continue to strengthen compliance with applicable Labour Code protections for contract and migrant workers, including reinforcing contractor compliance at EPC sites in line with applicable requirements.	**Negative:** Human rights concerns in operations or supply chains may lead to enhanced customer due diligence, contractual restrictions, or trade-related measures in certain markets, which could affect international business. Gaps in compliance with applicable labour requirements may also lead to legal and financial exposure and, in some situations, could affect operations, including project timelines and contractual outcomes.
7	Corporate Governance	Risk Opportunity	Corporate governance is a material risk and opportunity for Skipper Limited due to its position as a listed engineering and infrastructure company serving domestic and international customers across the power transmission, telecom, railway and polymer sectors. The Company is subject to evolving regulatory and disclosure requirements, including those related to corporate governance, ESG and responsible business practices. Weak governance, inadequate internal controls, unethical business conduct or non-compliance with	Continue to strengthen ESG governance through appropriate oversight structures and integration of relevant ESG KPIs into performance management, where applicable. Align BRSR reporting with SEBI's evolving requirements (including green credit disclosures under Principle 6, as applicable). Develop and publish a climate transition plan over time and enhance compliance and reporting processes.	**Positive:** Strengthened governance practices can support investor confidence, contribute to improved ESG outcomes/ratings over time, and may facilitate access to sustainability-linked financing options (including ESG debt securities, where relevant).

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)
			applicable regulations could result in legal and financial penalties, affect eligibility for government and utility tenders, disrupt business operations and adversely impact investor, customer and stakeholder confidence. At the same time, a strong governance framework, supported by robust internal controls, ethical business practices and transparent disclosures, enhances stakeholder trust, strengthens investor confidence, improves access to capital, supports participation in large infrastructure projects and enables sustainable long-term growth.		**Negative:** Material governance lapses may increase regulatory scrutiny and could affect stakeholder confidence and ESG assessments.
8	Product Safety & Quality	Risk Opportunity	Product safety and quality are a material risk and opportunity for Skipper, as the Company's Transmission & Distribution structures and Polymer pipes are deployed in critical infrastructure and utility applications where product reliability and compliance with technical specifications are essential. Quality failures, product defects or non-compliance with applicable standards can result in project delays, product recalls, contractual liabilities, financial losses, reputational damage and loss of customer confidence. Conversely, maintaining robust quality management systems, investing in product innovation and testing, and consistently delivering high-quality, standards-compliant products strengthens customer trust, enhances	Maintain relevant quality management certifications and continue using product verification and testing practices (e.g., assembly verification, load testing, and design analysis) as applicable. Ensure applicable certifications for polymer products (e.g., NSF 14, GreenPro) and continue to invest in quality infrastructure and processes.	**Positive:** Consistent quality performance can support customer confidence and strengthen positioning in domestic and international tenders. **Negative:** Material quality issues may lead to contractual claims, higher rework/warranty costs, and could affect future tender eligibility in some cases.

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)
			brand reputation, supports repeat business and improves competitiveness in domestic and international markets.		
9	Customer Experience & Satisfaction	Risk	Skipper's products are used in power T&D infrastructure, telecom networks, and railway systems. Product performance issues during use could create safety concerns and service disruptions. For polymer pipes, quality defects could affect intended use in water conveyance applications.	Maintain quality protocols such as assembly verification, load testing, and design analysis, supported by relevant certifications across facilities and product lines (e.g., ISO, AISC, where applicable). Continue to invest in testing infrastructure and quality process digitalisation.	**Negative:** Product performance issues in service could lead to safety incidents, service interruptions, contractual claims, and potential recall/remediation actions, and may affect future tender eligibility in some cases.
10	Air Emission	Risk	Skipper Limited considers air emissions to be a material topic due to the nature of its manufacturing operations, particularly steel fabrication, rolling and hot-dip galvanising, which generate greenhouse gases and regulated air pollutants. Increasingly stringent environmental regulations, evolving emission standards and growing stakeholder expectations require effective monitoring and control of emissions. Inadequate management of air emissions could result in regulatory non-compliance, increased operating costs, operational disruptions and reputational risks, making air emission management an important aspect of responsible manufacturing and business continuity.	Progressively transition fuels where feasible (e.g., furnace oil to LPG) and evaluate alternative technologies, as appropriate through a strategic decarbonisation roadmap. Maintain and upgrade air pollution control equipment and implement monitoring in line with regulatory requirements. Review process improvements that can help reduce emission intensity.	**Negative:** Non-compliance with applicable air emission standards may lead to regulatory actions and associated costs and could affect operations in some cases. Air quality concerns may also increase stakeholder engagement requirements.

Section B: Management and Process Disclosures

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9

Policy and management processes

Skipper Limited believes that responsible business conduct is integral to long-term value creation and sustainable growth. The Company's governance framework integrates environmental, social and governance considerations into strategic planning, operational decision-making and risk management across its engineering products, polymer products and EPC businesses. Through defined governance structures, policies, management systems and periodic performance reviews, the Company seeks to strengthen operational resilience, regulatory compliance and stakeholder trust while supporting responsible and sustainable business practices.

1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes, we have policies aligned with NGRBC principles and its core elements. The Company's policy framework is supported by documented procedures, internal controls, standard operating procedures and monitoring mechanisms to facilitate effective implementation across its manufacturing facilities, EPC operations and corporate offices. Policy implementation is driven by functional departments, with periodic monitoring by senior management and oversight by the Board and its Committees, wherever applicable. The policies are periodically reviewed to ensure continued alignment with applicable laws, business priorities, stakeholder expectations and emerging ESG risks.								
IT Security Policy									Y
Policy on Preservation of Documents	Y								Y
Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons	Y								
Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information	Y			Y			Y		
Archival Policy	Y								
Vigil Mechanism/ Whistle Blower Policy	Y		Y	Y	Y				
Anti-Bribery and Anti-Corruption Policy	Y						Y		
Nomination and Remuneration Policy			Y						
Corporate Social Responsibility Policy						Y		Y	
Related Party Transactions Policy	Y								
Dividend Distribution Policy				Y					
Code of Conduct for Directors and Senior Management Personnel	Y		Y	Y	Y	Y	Y	Y	
EHS Policy		Y				Y		Y	Y
Product Quality Policy		Y				Y			
Supplier Code of Conduct		Y							
Business Responsibility & Sustainability Policy	Y	Y	Y	Y	Y	Y	Y	Y	Y
Policy for Prevention/ Prohibition/ Redressal of Sexual Harassment of Women at Workplace (POSH Policy)			Y		Y				
Policy on Determining Materiality of Events				Y					
Risk Management Policy			Y						
Sustainable Sourcing Policy		Y							
ESG Policy	Y	Y	Y	Y	Y	Y	Y	Y	Y

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
b. Has the policy been approved by the Board? (Yes/No)	Yes, depending on the nature of the policy, approval is accorded by the Board of Directors, the relevant Board Committee or the Executive Committee, as appropriate. The Board periodically reviews significant policies to ensure continued relevance and alignment with statutory requirements, evolving business needs and leading governance practices.								
c. Web Link of the Policies, if available	The Company's policies are publicly available on its website and are communicated internally through employee awareness programmes, induction sessions and periodic training initiatives. Relevant policies applicable to suppliers and business partners are also communicated through contractual obligations and vendor engagement processes, where applicable. IT Security Policy: https://www.skipperlimited.com/investor/downloadfile/988pdctfile_IT-POLICY-FOR-CONSUMER.pdf Policy on Preservation of Documents: https://www.skipperlimited.com/investor/downloadfile/987pdctfile_Skipper-Policyforpreservationofdocuments-14jun22.pdf Archival Policy: https://www.skipperlimited.com/uploads/prospectus/370pdctfile_archival-policy-25.05.21.pdf Vigil Mechanism/ Whistle Blower Policy: https://www.skipperlimited.com/investor/downloadfile/Whistle%20Blower%20Policy.pdf Anti-Bribery and Anti-Corruption Policy: https://www.skipperlimited.com/investor/downloadfile/985pdctfile_ANTI-BRIBERY-POLICY.pdf Nomination and Remuneration Policy: https://www.skipperlimited.com/investor/downloadfile/368pdctfile_NRC-Policy.pdf Corporate Social Responsibility Policy: https://www.skipperlimited.com/investor/downloadfile/367pdctfile_Corporate-Social-Responsibility-Policy.pdf Related Party Transactions Policy: https://www.skipperlimited.com/investor/downloadfile/Related-Party-Transaction-policy.pdf Dividend Distribution Policy: https://www.skipperlimited.com/investor/downloadfile/984pdctfile_dividend.pdf Code of Conduct for Directors and Senior Management Personnel: https://www.skipperlimited.com/investor/downloadfile/364pdctfile_Code-of-conduct-for-Directors-and-SMP.pdf Policy on Determining Materiality of Events: https://www.skipperlimited.com/uploads/prospectus/371pdctfile_policy-for-determination-of-materliatity-of-events.pdf Sustainable Sourcing Policy: https://www.skipperlimited.com/investor/downloadfile/Sustainable%20Sourcing%20Policy.pdf ESG Policy: https://www.skipperlimited.com/investor/downloadfile/Environmental,%20Social,%20and%20Governance%20(ESG)%20Policy.pdf								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons: https://www.skipperlimited.com/investor/downloadfile/Code%20of%20Conduct%20to%20Regulate,%20Monitor%20and%20Report%20Trading%20By%20Designated%20Persons.pdf Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information: https://www.skipperlimited.com/investor/downloadfile/Code%20of%20Practices%20and%20Procedures%20for%20Fair%20Disclosure%20of%20Unpublished%20Price%20Sensitive%20Information-Version%201.2.pdf Business Responsibility & Sustainability Policy: https://www.skipperlimited.com/uploads/prospectus/983pdctfile_brsr-policy-5jul23.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. The Company's policies extend to its value chain partners through the Supplier Code of Conduct, which outlines expectations relating to ethical conduct, ESG practices, sustainable sourcing, and regulatory compliance. Suppliers are on-boarded only after they confirm alignment with the requirements of the Supplier Code of Conduct, and formal signing of the Code is a mandatory part of the supplier on-boarding process. This approach ensures that key suppliers operate in line with the Company's values and responsible business practices.								
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.	a. ISO 9001:2015 for Quality Management b. ISO 45001:2018 for Occupational Health & Safety c. EPD (For Towers): EPD-IES-0004995:002 d. EPD (For Poles): EPD-IES-0004977:002 e. ISO 14001:2015 for Environmental Management System f. ISO/IEC 7025 -2017 Testing and calibration laboratories g. EN1090-1 & EN1090-2 h. Bureau of Indian Standards (BIS) i. GreenPro Ecolabel								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Sustainability forms an integral part of Skipper's long-term business strategy. The Company focuses on responsible growth through resource efficiency, climate resilience, employee wellbeing, ethical governance, customer satisfaction and sustainable product innovation while creating long-term value for all stakeholders. At Skipper, clear goals have been established across environmental and social priorities, and efforts are underway to translate these into firm, long term commitments in the areas that matter most to the business. The Company's key sustainability commitments are outlined below: a. Skipper Limited is committed to achieving **Zero Liquid Discharge** across all its business units by **2031**, ensuring the responsible management of water resources and minimising the discharge of harmful effluents into the environment. b. The **Zero Harm goal** remains central to the Company's operations, reflecting its continued commitment to the health, safety, and well-being of its employees and stakeholders. c. Skipper Limited has set a target of achieving **net zero emissions by 2050,** in line with its commitment to addressing climate change and supporting the transition to a low carbon economy.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Progress against the Company's policy commitments is monitored through defined operational and governance processes, including internal audits, compliance reviews, management review meetings, plant-level monitoring, health and safety assessments, quality management reviews and periodic reporting to senior management and the Board, where applicable. Corrective and preventive actions are implemented wherever improvement opportunities are identified. On the journey towards **Zero Liquid Discharge by 2031**, efforts continued to centre on installing Sewage Treatment Plants (STPs) and Effluent Treatment Plants (ETPs) across operating locations, while also expanding their capacities to enable proper water recycling. Complete ZLD implementation across all business units is yet to be achieved, however progress is advancing in a phased and structured manner, guided by the broader implementation roadmap in place. The **Zero Harm** philosophy remained at the core of the approach towards health, safety, and employee well-being through the year. This commitment was reflected in performance outcomes, **with zero fatal accidents** recorded across plants, supported by robust safety systems, regular training programmes, and consistent monitoring practices that continue to strengthen the safety culture in place. With respect to the net **zero target for 2050**, interim targets and ESG roadmaps have been developed to guide progress, alongside other decarbonisation strategies that have been invested in extensively. Given the long horizon of this commitment, the focus this year remained on laying the groundwork through these interim initiatives, with progress staying well aligned to the intended trajectory and no material deviations noted.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Taken together, these outcomes reflect steady progress on the sustainability goals outlined. While some commitments are long term by design and will be realised progressively, performance during the reporting period shows no significant departures from the targets stated.								

Governance, leadership and oversight

7. **Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements**

At a time when infrastructure development is increasingly governed by sustainability imperatives, Skipper Limited continues to align its growth strategy with responsible engineering, resource efficiency, and long-term value creation. Our role as a global provider of transmission, distribution, and infrastructure solutions places us at the intersection of economic development and environmental stewardship. We recognize that the resilience and reliability of infrastructure must go hand in hand with accountability toward people, communities, and the environment.

ESG Progress and Key Developments in FY 2025-26

During FY 2025-26, Skipper Limited further advanced its efforts to embed sustainable practices across manufacturing operations, project execution, and corporate governance. Our engineering and infrastructure solutions continued to support grid expansion, renewable energy integration, and modernization of power and telecom networks across domestic and international markets.

A key milestone during the year was the incorporation of approximately 460 kWp of solar energy capacity through the installation of new solar panels across manufacturing locations. This initiative reflects our ongoing commitment to increasing the share of renewable energy in our operational footprint and reducing dependence on conventional energy sources. Alongside this, focused interventions were undertaken to improve energy efficiency, optimize water usage, and strengthen waste management practices across plants.

Progress was also made toward structured sustainability certifications, with continued work under the GreenCo framework covering production facilities. Waste circularity remained a strong area of performance, supported by high levels of metallic scrap recycling and responsible plastic waste management. Water stewardship initiatives emphasized conservation and reuse, enabling more efficient management of this critical resource.

Responsible Operations and Social Commitment

People remain central to Skipper's sustainability journey. Throughout FY 2025-26, we reinforced workplace safety, employee well-being, and skills development through structured training and engagement initiatives. Our commitment to human rights, fair labour practices, and inclusive working conditions continued to guide internal policies and operational conduct.

We remained actively engaged with local communities through targeted social development programmes focusing on education, healthcare, and environmental resilience. These initiatives were designed to create meaningful, long-lasting value aligned with community needs and regional priorities.

Governance, Ethics, and Value Chain Responsibility

Strong governance and ethical conduct continue to underpin Skipper's operations. Robust compliance systems, transparent disclosures, and effective oversight mechanisms support responsible decision-making across the organization. We also continued to engage with suppliers and business partners to reinforce adherence to ethical standards, legal compliance, and responsible sourcing practices across the value chain.

Outlook and ESG Priorities for FY 2026-27

As we step into the coming year, our ambition is to move from commitment to measurable change. We plan to further scale renewable energy across our plants, sharpen internal benchmarks for energy and resource efficiency, strengthen environmental monitoring, and extend GreenCo and other sustainability certifications to more facilities.

Innovation remains central to this journey. Our research and development teams will continue to create products that are safer, more durable, easier to install, and better performing across their lifecycle, while digital tools bring greater efficiency to our operations and visibility to our supply chain.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9

Above all, our progress depends on our people. We will keep investing in employee engagement, skills, and occupational health and safety, and keep our disclosures transparent and aligned with evolving regulatory and stakeholder expectations.

At Skipper, we believe sustainable infrastructure is the foundation of a resilient future. By embedding responsibility into every stage of design, manufacturing, and execution, we will keep supporting India's development goals while contributing to balanced, resource efficient, and inclusive growth. This is a journey we walk together with our employees, partners, and communities.

Devesh Bansal
Director

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors provides overall oversight of the Company's sustainability strategy and responsible business practices. ESG-related matters, including climate change, occupational health and safety, business ethics, compliance, stakeholder concerns and key sustainability risks, are periodically reviewed by the Board and senior management. The Board is supported by functional leadership teams responsible for implementing ESG initiatives and monitoring performance against organisational objectives. The Audit Committee and ESG Committee review ESG-related matters falling within their respective mandates, including risk management, governance, compliance and stakeholder concerns.
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Company has constituted an ESG Committee to oversee, guide, and monitor its sustainability and ESG-related initiatives. The Committee is composed of Executive Directors, a Non-Executive Independent Director and senior leadership representatives to ensure balanced governance and effective oversight. The current composition of the ESG Committee is as follows: Mr. Devesh Bansal: Executive Director, Chairman Mrs. Richa M. Goyal: Non-Executive Independent Director, Member Mr. Yash Pall Jain: Executive Director, Member Mr. Jalaj Malpani: Chief Operating Officer, Member The ESG Committee provides strategic direction on sustainability initiatives and periodically reviews the Company's performance across environmental, social and governance parameters. The Committee is supported by cross-functional teams representing manufacturing, procurement, environment, health and safety, human resources, quality, finance, legal and compliance functions, enabling effective implementation of ESG initiatives across manufacturing facilities and EPC operations. The implementation of sustainability initiatives is led by the senior management team with support from functional heads. Functional teams are responsible for implementing sustainability initiatives, monitoring performance, ensuring regulatory compliance and periodically reporting progress to senior management and the Board, as appropriate.

10. Details of Review of NGRBCs by the Company:

<table>
<tr><th rowspan="2">Subject for Review</th><th colspan="9">Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee</th><th colspan="9">Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)</th></tr>
<tr><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td>Performance against above policies and follow up action</td><td colspan="18">Yes, the oversight of performance against the Company’s policies rests with the Board and relevant Board Committees. The policies are reviewed on an annual basis to assess their implementation, alignment with regulatory requirements, and overall effectiveness.

Reviews also consider emerging sustainability-related risks and opportunities, evolving stakeholder expectations and progress against key ESG initiatives. Outcomes from these reviews are communicated to relevant functional teams for implementation and continuous improvement.

During the reporting period, the Committee reviewed matters relating to climate action, occupational health and safety, ESG reporting, sustainable sourcing, responsible business conduct, regulatory developments and implementation of the Company's sustainability roadmap.</td></tr>
<tr><td>Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances</td><td colspan="18">The Company maintains a robust compliance management framework supported by periodic internal audits, continuous legal compliance monitoring, plant-level reviews, and regular management reporting. This framework enables the timely identification, assessment, and closure of compliance observations. The Board provides oversight of the Company’s statutory compliance obligations and reviews the effectiveness of the overall compliance governance framework.

In addition to monitoring statutory compliance requirements, the Company proactively tracks emerging regulatory developments, including SEBI’s Business Responsibility and Sustainability Reporting (BRSR) requirements, the Carbon Border Adjustment Mechanism (CBAM), the Carbon Credit Trading Scheme (CCTS), Labour Codes, and other ESG-related regulations. This approach enhances organizational preparedness and ensures readiness to comply with evolving regulatory expectations.

The structured compliance framework facilitates the early identification of potential gaps and compliance-related risks, enabling timely implementation of appropriate corrective and preventive actions. During FY 2025–26, the Company further strengthened its compliance oversight mechanisms by introducing an independent third-party review for providing additional assurance regarding the effectiveness and robustness of its compliance management processes and controls.</td></tr>
</table>

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.

<table>
<tr><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td colspan="9">No. During FY 2025-26, the Company did not undertake an independent external assessment of the implementation and effectiveness of its policies. However, the Company has established internal review and monitoring mechanisms, including management reviews, internal audits and compliance assessments, to evaluate policy implementation and effectiveness. The Company will continue to strengthen its governance and reporting processes in line with evolving regulatory expectations.</td></tr>
</table>

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

<table>
<tr><th>Questions</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td>The entity does not consider the principles material to its business (Yes/No)</td><td colspan="9" rowspan="5">NA</td></tr>
<tr><td>The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)</td></tr>
<tr><td>The entity does not have the financial or/human and technical resources available for the task (Yes/No)</td></tr>
<tr><td>It is planned to be done in the next financial year (Yes/No)</td></tr>
<tr><td>Any other reason (please specify)</td></tr>
</table>

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

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

Segment	Total no of training and awareness programs held	Topics / principles covered under the training and its impact	% age of people in respective category covered by the awareness programs
Board of Directors (BOD)	13	• Private Placement • Artificial Intelligence- A Strategic Asset for Listed Companies • BRSR- Compliance Landscape and Strategic Impact • Board Diversity & Independence- Compliance or Culture? • Saksham Niveshak- 100 days Campaign for Dividend Claims • Corporate Governance- Concept & Regulatory Framework in India • Related Party Transactions • ESG India 2025- Navigating Compliance Through Recent Trends • SEBI's IPO Reforms, 2025: Recalibrating India's Listing Landscape • Digital Governance: Strengthening Investor Confidence in a Technology-Driven Environment • Union Budget 2026: Significance And Impact on Listed Companies • Ease Of Doing Business Initiatives for Listed Companies Sebi (LODR) Amendment Regulations, 2026: Key Changes Impacting Listed Companies • One familiarization Program was held for Independent Directors on the topic Amendments in Regulation 30 of SEBI LODR, 2015	100%
Key Managerial Personnel (KMP)	6	• Strategic time Management • Cultivating Culture of Responsibility • Advance AI training • Session on NPS • Corporate Governance & Regulatory Framework in India • Seminar on Green, Social, Sustainability ("GSS"), Sustainability-Linked, and Transition Bonds	100%

Segment	Total no of training and awareness programs held	Topics / principles covered under the training and its impact	% age of people in respective category covered by the awareness programs
Employees other than BOD and KMPs	196	• SDP - Supervisory Skill Development Program • Material Handling - Safety Precautions • Kaushal Technical Training • Winning Manager Workshop • Leadership Development Workshop - Go Beyond • Bath Fitting Refresher • Business Process Workshop (Fastener) SAP • Operator Training – Plant Supervisor • Apprentice Training • GET Tier I - Induction Training • Business Process Workshop (FAB & GI) SAP • EPC Induction Training • Advance Power Point Session • Advance Excel Session • Safety Precautions Material handling • Welding Training Visual • Awareness of SOP • 5S Training	100%
Workers	693	• EHS & 5S walkthrough conducted • EHS KAIZENs • Monthly Safety Visit / EHS Walkthrough • EHS Training • Safety Training • Safety Induction • Fire Mock drill/ Training • Evacuation drill • SLI Implementation on every EOT Crane • Safety Standards developed • Dedicated First Aid training & certification. • LOTO Training & Certification • Scaffolders Training & Certification • EOT crane Operator's competency training • Celebration of World Environment Day, Road Safety Week, Fire Safety Week, Earth Day.	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 Case**	**Has appeal been preferred (Yes/No)**
Penalty/ Fine	0	Nil	0	NA	Nil
Settlement	0	Nil	0	NA	Nil
Compounding fee	0	Nil	0	NA	Nil

NON – MONETARY					
	NGRBC Principle	**Name of regulatory/ enforcement agencies/ judicial institutions**	**Amount (In ₹)**	**Brief of Case**	**Has appeal been preferred (Yes/No)**
Imprisonment	0	Nil	0	NA	Nil
Punishment	0	Nil	0	NA	Nil

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

Case Details	Name of regulatory/ enforcement agencies/ judicial institutions
NA	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.**

Skipper Limited has implemented a robust Anti-Corruption and Anti-Bribery Policy that is aligned with its Code of Conduct and Whistle-blower Policy and is compliant with statutory legal requirements, including the Indian Prevention of Corruption Act, 1988. The policy reflects the Company's zero-tolerance stance toward bribery, fraud, and corrupt practices, and serves to promote ethical decision-making across the organization. It reinforces a strong culture of integrity, accountability, and transparency in all business operations. The policy applies uniformly to all employees, including Directors, senior management, executives, supervisors, workers, and contractual personnel, and clearly defines the standards of conduct expected at all times.

Link to the policies:

i. Vigil Mechanism/ Whistle Blower Policy: https://www.skipperlimited.com/investor/downloadfile/Whistle%20Blower%20Policy.pdf

ii. Anti-Bribery and Anti-Corruption Policy: https://www.skipperlimited.com/investor/downloadfile/985pdctfile_ANTI-BRIBERY-POLICY.pdf

iii. Code of Conduct for Directors and SMP: https://www.skipperlimited.com/investor-relations/codes--policies/code-of-conduct-for-directors-senior-management/5/26

iv. Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons: https://www.skipperlimited.com/investor-relations/codes-policies/code-of-conduct-to-regulate-monitor-report-trad/5/59

v. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information: https://www.skipperlimited.com/investor-relations/codes-policies/code-of-practice-procedure-for-fair-disclosure-o/5/34

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	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
No. of complaints received in relation to issues of Conflict of Interest of Directors	0	NA	0	NA
No. of complaints received in relation to issues of Conflict of Interest of KMPs	0	NA	0	NA

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, as the Company did not incur any fines or penalties during the reporting period.

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 accounts payables	132	115*

**The number of accounts payable in FY 2024-25 has been revised from 96 to 115 primarily due to adjustments of post-accounts reconciliation.*

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	8.68%	9.30%
	b)	Number of dealers / distributors to whom sales are made	306	250
	c)	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	23.89%	26.32%
Share of RPTs in	a)	Purchases (Purchases with related parties / Total Purchases)	0	0
	b)	Sales (Sales to related parties / Total Sales)	0	0
	c)	Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d)	Investments (Investments in related parties / Total Investments made)	0	0

**No purchase is done via trading house; all imports are done via the direct manufacturer.*

Leadership Indicators

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

Total no. of awareness programs held	Topics / principles covered in training	%age of value chain partners covered (by value of business done with such partners) under the awareness programs
45	Product USPs, Plumber schemes, PVC Product Portfolio, Saathi Advantages	We've covered 40,500 + Plumbers out of 70,000 registered plumbers, we are handholding the rest, the coverage percentage is 57% for the polymer division.

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 an established process to identify, disclose, and effectively manage actual or potential conflicts of interest involving members of the Board of Directors and (Senior Management Personnel) SMPs. These requirements are embedded within the Company's Code of Conduct, which sets out principles and expectations for ethical business conduct and conflict-of-interest management. To ensure compliance, all Directors and SMPs are required to submit an annual declaration confirming adherence to the Code of Conduct, including its provisions related to conflicts of interest. Any identified or potential conflict is required to be promptly disclosed and managed in accordance with the Company's governance framework and applicable regulatory requirements.

The Code of Conduct is available at the following link: https://www.skipperlimited.com/investor-relations/codes-policies/code-of-conduct-for-directors-senior-management/5/26

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

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%	Nil
CapEx	2.88%*	3.82%	Skipper Limited remains committed to making its manufacturing processes more sustainable through continuous investments in renewable energy, advanced hybrid furnace technologies, and technology-driven solutions that enhance material efficiency. By using resources more effectively, minimizing material losses, and improving energy performance across operations, the Company is steadily reducing its environmental footprint while fostering a more responsible and resource-efficient approach to growth.

**Skipper Limited is at the initial stage of expansion (both greenfield and brownfield); hence, the total CapEx has been high in FY 2025-26. Environmental and social considerations will be further integrated following the completion of the civil works.*

2. (a) Does the entity have procedures in place for sustainable sourcing?

Yes. Skipper Limited has formal procedures in place to ensure sustainable sourcing across its operations. These procedures are guided by the sustainable sourcing policy which integrates environmental, social and governance principles into procurement and supplier management. Supplier selection and engagement processes incorporate sustainability criteria covering environmental responsibility, human rights, occupational health and safety, business ethics and legal compliance. All suppliers are required to adhere to the sustainable sourcing policy, ensuring consistent expectations on ethical conduct, environmental stewardship and responsible business practices across the supply chain.

Sustainability performance of suppliers is assessed and annually monitored through the SAP digital evaluation tool, forming an integral part of procurement decisions. Skipper Limited prioritises engagement with significant and local suppliers including MSMEs and undertakes continuous capacity building and improvement initiatives to enhance supplier sustainability performance. Governance oversight is ensured through defined roles across the Board ESG Committee, ESG leadership and the procurement function, with periodic reviews to align with evolving regulations and best practices. The sustainable sourcing policy, which underpins Skipper's sustainable sourcing approach, is publicly available and can be accessed at https://www.skipperlimited.com/investor/downloadfile/Sustainable%20Sourcing%20Policy.pdf

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

Around 70% of raw material inputs sourced within India were obtained from suppliers that exhibit strong commitments to environmental, social, and governance (ESG) practices.

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

(a) Plastics (including packaging)	Skipper Limited is registered under the Extended Producer Responsibility (EPR) framework and duly fulfils its obligations in its capacity as both an importer and a brand owner. The Company ensures that plastic packaging waste generated from imported products is responsibly collected, tracked, and recycled in accordance with regulatory requirements. Additionally, for plastic packaging introduced into the market through its own products, Skipper Limited meets its EPR obligations through engagement with authorized recyclers and the utilization of a verified credit-based compliance mechanism, thereby ensuring responsible plastic waste management.
(b) E-waste	The Company generates a relatively small volume of e-waste across its corporate offices and manufacturing facilities. All such e-waste is disposed of in a responsible manner through authorized and certified recyclers, in full compliance with the E-Waste Management Rules. To ensure transparency and traceability, the Company maintains Form 6 (E-waste manifest) for each disposal transaction, thereby enabling effective tracking and regulatory adherence. This structured approach underscores Skipper's commitment to environmentally responsible waste management and sustainable recycling practices.
(c) Hazardous waste	The Company adheres to all applicable environmental regulations and ensures that hazardous waste generated at its manufacturing facilities is managed in accordance with the guidelines prescribed by the State Pollution Control Board (SPCB) and the Central Pollution Control Board (CPCB). During FY 2025-26, the Company ensured that 100% of the hazardous waste generated was disposed of through authorized vendors. Comprehensive documentation and tracking mechanisms are maintained for each batch of waste disposed of, along with timely submission of statutory hazardous waste returns. In addition, records are maintained in the prescribed formats, including Form 10, in compliance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, ensuring full traceability and regulatory compliance.
(d) other waste	A substantial share of the waste generated from the Company's operations consists of metallic and non-metallic scrap, all of which is fully recycled. Such waste is either reutilized within the Company's operations or transferred to authorized foundries for recycling. In addition, Skipper Limited reuses cut metal generated from its pole-manufacturing activities within its fasteners division, thereby reinforcing circularity in its manufacturing processes and minimizing material wastage.

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

   Yes, Extended Producer Responsibility (EPR) is applicable to Skipper's operations. The Company confirms that its processes for waste collection, segregation, and channelization are fully aligned with the EPR plan submitted to the respective Pollution Control Board, covering its responsibilities both as an Importer and a Brand Owner. All plastic packaging waste is managed responsibly through authorized waste management agencies and recyclers, and statutory annual compliance reports are filed in accordance with applicable legal requirements.

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?**

   Yes, the Company has carried out Life Cycle Assessments for two of its products, namely Hot Dip Galvanized Poles and Towers, to understand and quantify the embedded carbon arising from their 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.
2511	Poles	79%	Cradle-to-Gate	Yes	https://www.environdec.com/library/epd4977
2511	Towers		Cradle-to-Gate	Yes	https://www.environdec.com/library/epd4995

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

Name of Product / Service	Description of the risk / concern	Action Taken
Hot dip galvanized Steel Towers	Steel galvanization is associated with high fossil fuel derived CO_2 emissions (GWP-fossil of approximately 3.37 tCO_2e per tonne) and substantial non-renewable energy consumption throughout the life cycle (PENRT of around 31,300 MJ per tonne).	This includes transitioning manufacturing units to renewable energy sources, implementing a phased decarbonisation roadmap aligned with Net Zero 2050 targets, conducting regular energy audits, and collaborating with suppliers to promote low-carbon material sourcing.
	Waste is generated during both fabrication and end-of-life stages, including substantial non-hazardous waste (~251 kg per tonne) and reliance on landfill disposal for unrecycled components, with an estimated 12% landfill rate at end-of-life.	This involves adopting robust material recycling and recovery protocols, strengthening waste segregation practices, and advancing circularity through design-for-disassembly principles and expanded partnerships for industrial scrap reuse. The Life Cycle Assessment (LCA) modelling estimates an end-of-life recycling rate of 88%; however, this figure represents a modelled LCA assumption and does not reflect actual product take-back, recovery, or measured reclamation rates by Skipper Limited. The Company remains committed to enhancing resource efficiency and exploring opportunities to improve material recovery and recycling outcomes over time through strengthened waste management practices and circular economy initiatives.
	The use of pickling acids, fluxing agents, and dichromate-based chemicals in the galvanizing process presents potential occupational health and environmental risks if not properly managed.	All galvanization units are certified to ISO 14001:2015 and ISO 45001:2018 standards, with established effluent treatment systems, mandatory use of personal protective equipment (PPE), and stringent chemical handling standard operating procedures. The organisation is working towards achieving Zero Liquid Discharge (ZLD) across all facilities.

Name of Product / Service	Description of the risk / concern	Action Taken
	The galvanizing and quenching processes contribute to freshwater consumption within the production cycle.	Implementation of water conservation and recycling systems; investing in rainwater harvesting and closed-loop water treatment; progressive movement towards ZLD goals; prioritising water stress mitigation in high-risk zones through site level water budgeting and process redesign.
Hot Dip Galvanized Pole and High Mast	Greenhouse gas emissions are elevated during raw material processing and galvanization (approximately 3.24 tCO_2e per tonne across stages A1-A3), driven largely by ongoing dependence on coal-based grid electricity with a GWP-GHG intensity of about 1.01 kg CO_2 per kWh.	Skipper Limited is progressively transitioning to renewable energy and more energy-efficient operations. Its aspiration plans, aligned with the Net Zero by 2050 roadmap, focus on sourcing green power, upgrading galvanizing infrastructure, and embedding low-carbon procurement practices across the value chain.
	Freshwater demand is high during acid pickling, rinsing, fluxing, and quenching operations, contributing to elevated water deprivation potential.	The organisation is targeting Zero Liquid Discharge (ZLD) across all galvanization units, supported by installed effluent treatment plant (ETP) systems, expanded rainwater harvesting, closed-loop water reuse, and regular site-level water audits to reduce freshwater dependence, particularly in water-stressed regions.
	The use of hazardous chemicals, such as hydrochloric acid and dichromate, during the galvanization process presents potential occupational health and environmental risks.	Environmental, health, and safety (EHS) management systems certified to ISO 14001:2015 and ISO 45001:2018 are in place, supported by defined standard operating procedures for the safe handling, storage, and neutralisation of hazardous substances. These are reinforced through regular employee training, strict PPE compliance, and periodic third-party audits.
	At end-of-life, steel disposal results in approximately 12% of material being sent to landfill and generates around 201 kg of waste per tonne of product, comprising both non-hazardous and hazardous fractions.	This involves adopting robust material recycling and recovery protocols, strengthening waste segregation practices, and advancing circularity through design-for-disassembly principles and expanded partnerships for industrial scrap reuse. The Life Cycle Assessment (LCA) modelling estimates an end-of-life recycling rate of 88%; however, this figure represents a modelled LCA assumption and does not reflect actual product take-back, recovery, or measured reclamation rates by Skipper Limited. The Company remains committed to enhancing resource efficiency and exploring opportunities to improve material recovery and recycling outcomes over time through strengthened waste management practices and circular economy initiatives.

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
Polymer	2.96%*	0.5%

** Skipper Limited increased its use of recycled materials in FY 2025-26 through targeted measures to promote resource efficiency.*

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)	This aspect is not applicable, as the Company's products including metal poles and towers have a service life exceeding 25 years and are fully recyclable at the end of their operational life.					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products & packaging materials as % of total products sold
NA	NA

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

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

Category	% of employees covered										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits*		Day Care facilities*	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1420	1420	100%	1420	100%	NA	NA	0	0%	0	0%
Female	48	48	100%	48	100%	48	100%	NA	NA	0	0%
Total	**1468**	**1468**	**100%**	**1468**	**100%**	**48**	**100%**	**0**	**0%**	**0**	**0%**
Other than Permanent employees											
Male	31	31	100%	31	100%	NA	NA	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	NA	NA	0	0%
Total	**31**	**31**	**100%**	**31**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

**Paternity leave and day care facility is currently not in place.*

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

Category	% of workers covered										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits*		Day Care facilities*	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	3480	3480	100%	3480	100%	NA	NA	0	0%	0	0%
Female	14	14	100%	14	100%	14	100%	NA	NA	0	0%
Total	**3494**	**3494**	**100%**	**3494**	**100%**	**14**	**100%**	**0**	**0%**	**0**	**0%**
Other than Permanent workers											
Male	4117	4117	100%	4117	100%	NA	NA	0	0%	0	0%
Female	22	22	100%	22	100%	22	100%	NA	NA	0	0%
Total	**4139**	**4139**	**100%**	**4139**	**100%**	**22**	**100%**	**0**	**0%**	**0**	**0%**

**Paternity leave and day care facility is currently not in place.*

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.12%	0.11%*

** The staff welfare expenses for FY 2024-25 have been appropriately reclassified and the expenses that were missed have been included and the value has been updated*

2. Details of retirement benefits, for Current FY 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	96.4%	97.6%	Y	88.75%	99.81%	Y
Gratuity	96.3%	97.4%	Y	93.34%	100%	NA
ESI	3.6%*	74.3%	Y	16.51%	84.94%	Y

** Following the reclassification and salary benchmarking of employees, a significant portion now earn above the ESI wage ceiling of ₹21,000/month. Only employees with salary of ₹21,000/month are covered under ESIC; the remaining employees and workers are covered under Group Mediclaim Policy.*

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.

Skipper's manufacturing plants and corporate offices are designed to be largely accessible to differently abled employees, subject to certain limitations arising from inherent safety requirements and structural design constraints. The Company has taken deliberate steps to enhance inclusivity within its corporate office premises by providing features such as braille enabled elevator systems, access ramps, touchless entry points, and wheelchair accessible restrooms located on the ground floor. In comparison, accessibility provisions at manufacturing plants are more limited due to operational and safety considerations, with wheelchair accessible restroom facilities currently being the primary accommodation available for differently abled individuals.

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. Skipper Limited has an Equal Opportunity Policy embedded within its ESG Policy, which reflects its commitment to Diversity and Inclusion in alignment with the Rights of Persons with Disabilities Act, 2016. The Company follows a merit-based approach to hiring, assessment, and employment, ensuring that no discrimination occurs on the basis of caste, creed, gender, race, religion, disability, or sexual orientation. This commitment extends across recruitment, remuneration, performance evaluation, and promotion processes, thereby fostering equal opportunities for all employees. The policy is available on the Company's official website.

Skipper's ESG policy can be accessed from the below

: https://www.skipperlimited.com/investor/downloadfile/Environmental,%20Social,%20and%20Governance%20(ESG)%20Policy.pdf

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*	NA*	NA*	NA*	NA*
Female	0%**	0%	0%	0%
Total	0%	0%	0%	0%

**No provision of paternity leave in the organization for male*

***In the FY 2025-26, four female employees have availed maternity leaves however, none has resumed work as of 31st March 2026.*

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.

Category	If yes, then give details of the mechanism in brief
Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees	Yes. Skipper Limited has established a Grievance Redressal Policy that provides a structured and transparent mechanism for employees and workers to raise concerns in a constructive manner. The policy ensures that all grievances are acknowledged, reviewed, and resolved in a timely and effective way, thereby minimizing the risk of conflicts or misunderstandings. The Company actively promotes open communication and dialogue to maintain a supportive, respectful, and inclusive work environment. The grievance redressal policy is available to all employees and workers through Skipper Limited's server.

7. Membership of employees and workers 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)
Total Permanent Employees	The Company does not have any formally constituted employee or workers unions. Employee concerns are addressed through established internal communication and grievance redressal mechanisms.					
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

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	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/A)	Number (F)	% (F/A)
EMPLOYEES										
Male	1451	1451	100%	855	59%	1316	1316	100%	690	52.4%
Female	48	48	100%	25	52%	35	35	100%	25	71.4%
Total	**1499**	**1499**	**100%**	**880**	**59%**	**1351**	**1351**	**100%**	**715**	**52.9%**
WORKERS										
Male	7597	7597	100%	1246	16%	7379	7379	100%	665	9%
Female	36	36	100%	0	0%	32	32	0%	0	0%
Total	**7633**	**7633**	**100%**	**1246**	**16%**	**7411**	**7411**	**100%**	**665**	**8.9%**

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

	FY 2025-26			FY 2024-25*		
	Total	No.	Percentage	Total	No.	Percentage
EMPLOYEES						
Male	1420	1420	100%	1208	1208	100%
Female	48	48	100%	35	35	100%
Total	**1468**	**1468**	**100%**	**1243**	**1243**	**100%**
WORKERS						
Male	3480	3480	100%	2324	2324	100%
Female	14	14	100%	0	0	0%
Total	**3494**	**3494**	**100%**	**2324**	**2324**	**100%**

**All the permanent employees and workers are covered under the annual career development review. Thus, the number for FY 24-25 has been updated.*

10. Health and safety management system:

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

Yes. The Company has established a structured Occupational Health and Safety Management System aligned with ISO 45001:2018, which is implemented across 100% of the operational locations. The system provides a consistent framework for identifying and mitigating workplace risks and ensuring compliance with defined health and safety procedures. To support effective implementation, the Company allocates adequate resources, including trained safety personnel, appropriate tools and equipment, and infrastructure designed to provide a safe and healthy working environment for all employees and workers.

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

The Company's Health and Safety team conducts regular site-level assessments, including Hazard Identification and Risk Assessment exercises, to proactively identify, evaluate, and manage occupational health and safety risks. Identified risks are assessed based on their severity and likelihood of occurrence and are categorised as low, medium, or high. Appropriate control measures are then implemented in line with this classification, including risk elimination, mitigation measures, or controlled acceptance where applicable.

Active participation of employees and workers forms a core component of the Company's health and safety framework. Workers are engaged in the identification of hazards, evaluation of environmental and safety aspects and impacts, formulation of safety objectives, and participation in emergency preparedness activities such as mock drills. Regular toolbox talks are conducted during every shift to promote continuous awareness and communication on site specific safety issues and best practices.

To further reinforce a strong safety culture, the Company has established multiple mechanisms for reporting unsafe conditions and near miss incidents. Workers are encouraged to report hazards directly to supervisors or designated safety teams, and suggestion boxes are installed at strategic locations to enable confidential or anonymous reporting of safety concerns.

The Company follows a defined Incident Management process, which includes systematic reporting, investigation, documentation, and communication of incidents. All reported incidents are recorded in an Incident Register and reviewed to determine corrective and preventive actions. The Environment, Health and Safety team conducts root cause analyses for each incident and implements necessary measures to prevent recurrence. These practices are integrated into routine operations to strengthen hazard control, enhance workplace safety, and support overall operational efficiency.

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

Yes. The Company has established robust mechanisms that enable workers to report work related hazards and withdraw from potentially unsafe conditions without fear of retaliation. Skipper Limited promotes a proactive safety culture by encouraging employees and workers to report unsafe conditions, unsafe behaviours, and near miss incidents to their supervisors, line managers, job in charge personnel, or the Health and Safety team. Workers are empowered to stop work immediately if a potential safety risk is identified, and activities are resumed only after a detailed review, root cause analysis, and implementation of appropriate corrective actions by the relevant process owners and cross functional teams.

To ensure continuous engagement and effective communication, the Company maintains a two-way communication framework between employees, workers, and management. Toolbox talks are conducted at the shop floor during every shift to promote ongoing dialogue on safety related issues and reinforce safe work practices. In addition, workers participate in periodic safety committee meetings, where they are encouraged to raise concerns, share observations, and recommend improvements.

Skipper Limited follows a defined procedural framework to support hazard control and safe execution of activities. A Permit to Work system is implemented following the completion of a Job Safety Analysis, ensuring that work is authorised only after identifying potential risks and establishing adequate control measures. This structured approach enables systematic risk assessment, timely mitigation of hazards, and reinforces a strong culture of safety across operations.

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

Yes. The Company provides comprehensive access to non-occupational medical and healthcare services for all employees, demonstrating a strong commitment to employee health and well-being. Skipper Limited offers an extensive group healthcare programme that includes broad health insurance coverage for employees, while workers are covered under the Employee State Insurance Corporation scheme.

In addition to insurance benefits, the Company has established tie ups with nearby hospitals to provide regular outpatient department services, ensuring timely and convenient access to medical care for both employees and workers. To further promote preventive healthcare, Skipper Limited has introduced a worker health promotion programme in collaboration with a partner hospital, which includes financial support for periodic preventive health check-ups.

Skipper Limited also organises regular on-site health check-up camps across its all locations. These initiatives reflect the Company's proactive approach to supporting long term employee and worker well-being beyond core occupational health requirements.

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)	Employees	0.83*	0.24
	Workers	2.45	2.21
Total recordable work-related injuries	Employees	10*	2
	Workers	24	28
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

** The reporting boundary changed in FY 2025-26 (inclusion of the EPC unit) resulting in a significant increase in the LTIFR and injury count compared to the previous year.*

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

The Company places a strong emphasis on maintaining a safe and healthy workplace, supported by structured safety management systems and comprehensive training programmes. All employees and workers receive regular health and safety training in line with a monthly training plan that is developed based on job roles, operational activities, and levels of risk exposure. Newly recruited employees undergo induction programmes that cover general safety requirements as well as job specific hazards. Ongoing training sessions are also conducted on critical safety topics such as electrical safety, gas cutting, and gas handling.

Each operational facility is supported by an Occupational Health Centre with designated paramedical staff and a Factory Medical Officer to ensure continuous medical support. Dedicated safety officers are deployed at each site to oversee implementation and monitoring of health and safety practices. A Safety Committee, comprising representatives from workers and contractors, meets quarterly to review safety performance, discuss observations, and recommend improvements.

The Company implements a combination of engineering and administrative controls based on risks identified through regular internal safety audits and walkthroughs. These measures include machine safety systems such as light curtain sensors, physical guards to minimise man and machine interaction, interlocking mechanisms, proximity sensors supported by danger signage, hazard communication boards, audio visual alarms in hazardous zones, and prominently displayed work instructions along with clearly defined dos and don'ts.

To ensure adequate protection of employees and workers, a department wise personal protective equipment matrix is defined and implemented across operations. Based on this matrix, appropriate PPE kits including heat resistant gear and other specialised protective equipment are issued in accordance with the specific hazards associated with each role.

In addition, routine inspections and audits of critical safety infrastructure such as fire hydrants, eye wash stations, and hand-washing facilities are conducted to ensure functionality and emergency readiness. Collectively, these initiatives demonstrate Skipper's proactive approach to workplace safety and its ongoing commitment to safeguarding the health and well-being of its workforce.

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
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessments for the year:

	% of plants & offices were assessed (by entity / statutory authorities / third parties)
Health and safety practices	100%*
Working Conditions	100%*

**All five plants were assessed by third-party aligned with ISO 45001: 2018 standard requirements.*

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

Skipper Limited has robust procedures in place to identify, assess and address safety related incidents as well as significant risks emerging from evaluations of health and safety practices and working conditions. The Company follows a structured Hazard Identification, Risk Assessment and Control process which forms the cornerstone of its occupational health and safety framework. This process is applied across all operational locations to proactively identify workplace hazards, evaluate associated risks and implement appropriate control measures in line with the hierarchy of controls, thereby reducing the likelihood of incidents and occupational injuries.

Health and safety risks and corrective actions are managed through an established health and safety management system that ensures systematic monitoring, documentation and review of identified risks. Findings from internal inspections, audits, near miss reporting and incident investigations are analysed to determine root causes and to define preventive and corrective actions. These actions typically include strengthening engineering and administrative controls, revising standard operating procedures, enhancing supervision and delivering focused training programmes to reinforce safe work practices among employees and contract workers.

Where assessments indicate higher risk work activities, the Company undertakes additional control measures and continuous monitoring to ensure effective risk mitigation. Safety performance and compliance with established controls are periodically reviewed by site management, with accountability clearly defined across operational and functional teams. This structured approach enables timely closure of corrective actions and supports continuous improvement in workplace safety standards.

In addition, Skipper Limited maintains a comprehensive Major Emergency and Disaster Management Plan to ensure preparedness for potential emergency situations. The plan outlines clear roles, responsibilities, communication protocols and response mechanisms for various emergency scenarios. Periodic drills and simulations are conducted to test preparedness levels, familiarise employees and workers with emergency procedures and identify opportunities for strengthening response capabilities. Insights from these exercises are systematically reviewed and incorporated into planning and operational practices, reinforcing the Company's commitment to providing a safe and secure working environment.

Leadership Indicators

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

Yes. The Company provides group health insurance coverage and accident insurance to all employees, ensuring access to essential medical support. Workers are protected under the provisions of the Workmen Compensation Act, which offers financial and medical assistance in the event of work-related injuries. In addition, the Company has introduced a Critical Illness Benefit Policy that offers coverage for serious or life-threatening medical conditions, helping employees and workers manage unexpected healthcare needs with greater financial security.

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

The Company promotes transparency and accountability across its value chain through the implementation of robust vendor governance and compliance protocols. All vendor partners are required to undergo a structured onboarding process, which includes the submission and verification of relevant statutory documents to ensure appropriate deduction and remittance of all applicable statutory dues.

As part of Skipper's compliance framework, vendors are required to provide formal declarations confirming their adherence to all applicable statutory and regulatory requirements. The Company leverages SAP integrated systems to support automated monitoring and validation of vendor compliance in line with contractual terms and conditions. Statutory deductions such as tax deducted at source and works contract tax are applied systematically wherever applicable, ensuring consistent compliance and effective governance across vendor engagements.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated & 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	0	0	0	0
Workers	0	0	0	0

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

Skipper Limited supports talent retention through a structured approach that considers the criticality of roles, business priorities, and the need for continuity in leadership and operational capabilities. In select cases, highly qualified and experienced senior employees are retained in advisory roles following their retirement to ensure knowledge transfer and sustained strategic guidance.

In addition, throughout the course of employment, the Company provides employees with ongoing capacity building and skill enhancement training programmes to support professional development, strengthen competencies, and promote long term employability within and beyond their current roles.

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

	% of value chain partners (by value of business done with such partners) were assessed*
Health and safety practices	≈50%
Working Conditions	≈50%

**Domestic Service Vendors (Tier-1) are considered under the value chain partners assessment. 100% critical vendors were assessed (140 suppliers).*

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

During the supplier sustainability assessment, gaps were identified in fire prevention, detection and control measures at certain supplier facilities. To strengthen fire safety, Skipper Limited will require applicable suppliers to obtain or renew a valid Fire NOC (No Objection Certificate) from the local fire authorities and will incorporate fire safety compliance as a key criterion in supplier onboarding and periodic ESG assessments.

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

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

Skipper, with its diversified presence across the engineering goods, polymers, and infrastructure divisions, adopts a structured and evolving approach to stakeholder identification aligned with its strategic priorities and sustainability agenda. The Company recognises that strong stakeholder relationships are fundamental to its operations and long-term growth. Through proactive engagement with stakeholders who influence or are impacted by its activities, Skipper Limited fosters trust, incorporates diverse perspectives, deepens mutual understanding, promotes collaboration, and ensures that its decisions reflect shared expectations and responsibilities.

As part of its broader ESG framework, Skipper Limited conducts a comprehensive stakeholder mapping exercise integrated into its materiality assessment process, in consultation with independent experts. This process involves:

- Mapping potential internal and external stakeholder groups
- Assessing the relevance of stakeholder groups based on their influence, dependency, and impact on Skipper
- Prioritising stakeholder groups based on their level of influence on the Company

This approach enables the systematic identification and prioritisation of key stakeholder groups based on factors such as their level of influence, degree of dependency, and interest in the Company's operations, thereby supporting informed decision making and long-term value creation.

The Company follows a structured and systematic stakeholder identification and engagement process to ensure meaningful and effective dialogue with its key stakeholder groups. This process is designed to reflect the Company's business priorities, operational footprint, and long-term sustainability objectives and is periodically refined to remain relevant and responsive.

a. **Stakeholder identification:** The Company identifies its stakeholders based on factors such as their level of dependency on the business, degree of influence, associated responsibilities, and overall relevance to its various business segments. Key stakeholder groups include customers, employees, suppliers, investors, lenders, regulators, and local communities. Once identified, the needs, expectations, and potential concerns of each stakeholder group are assessed and prioritised to support informed decision making and risk management.

b. **Review process:** The stakeholder list and prioritisation are reviewed at regular intervals to reflect changes in business operations, regulatory requirements, ESG developments, and feedback received through engagement activities. This periodic review process ensures that emerging stakeholder groups are captured and that engagement strategies remain aligned with evolving expectations.

c. **Channels of communication:** Stakeholder engagement is conducted through a range of communication channels selected based on accessibility, stakeholder group characteristics, and engagement objectives. These channels include one on one meetings, site visits, surveys, group discussions, workshops, and email communication, enabling both formal and informal interactions as appropriate.

d. **Frequency of engagement:** The frequency of engagement varies across stakeholder groups and is determined by their level of priority, relevance to business operations, and regulatory or operational requirements. Engagement may range from daily or ongoing interactions for certain stakeholders to periodic or annual engagements for others, ensuring appropriate and effective communication throughout the year.

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

Stakeholder Group	Identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly / others –specify)	Purpose and scope of engagement include key topics and concerns raised during such engagement
Investors	No	• Email, Newspaper, Website • Investor and Analyst Meetings / Conferences • One-to-one Meetings (Physical and Virtual) • Earnings Call with Analysts and Investors • Annual General Meeting • Press Releases • Stock Exchange Filings • Annual Report and Financial Reports	• Annual engagement • Half yearly engagement • Quarterly engagement • Ongoing and continuous engagement • Engagement on receipt of complaints or feedback • Need-based engagement	Shareholder support and input play a vital role in guiding our management and governance practices. Transparent communication with analysts and the investor community ensures strong engagement and trust in the leadership. Proactively addressing ESG issues remain a key priority for our shareholders.

Stakeholder Group	Identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly / others –specify)	Purpose and scope of engagement include key topics and concerns raised during such engagement
Customers	No	• Advertisements across print and digital media • Exhibitions, trade fairs, and industry events • Digital and social media platforms • Product brochures and catalogues • Company website • Phone calls and email communication • Formal and informal customer relationship reviews • Customer feedback and requirement assessments	• Regular and continuous engagement • Periodic and ongoing interactions • Engagement on receipt of complaints or grievances • Engagement based on feedback received • Need based and issue specific engagement	Strengthen brand visibility and reputation; Drive recognition, trust, and preference; Measure customer satisfaction and feedback Product safety and quality.
Employees and Workers	No	• Online and offline training programmes • Internal and external training initiatives • Emails, newsletters, and intranet portals • Team meetings and staff meetings • One to one interaction through physical and virtual platforms • Performance appraisal and review discussions • Employee engagement through committees • Employee experience and engagement surveys	• Regular and continuous engagement throughout the year • Engagement on a real time and need based basis	Support the growth and well-being of employees and workers by addressing career aspirations, enhancing job satisfaction, and expanding learning and skill development opportunities. Clearly communicate the Company's vision along with its short- and long-term objectives, while fostering a safe, inclusive, and engaging workplace that enables holistic personal and professional development. This includes a focus on assessing job satisfaction, promoting career development and training, ensuring health and safety, recognising performance, maintaining a positive work environment, and advancing diversity and inclusion.

Stakeholder Group	Identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly / others –specify)	Purpose and scope of engagement include key topics and concerns raised during such engagement
Suppliers	No	• Supplier questionnaires and digital onboarding platforms • Contractual requirements through purchase orders and agreements • Standard contractual clauses on ethical, legal, and compliance expectations • Supplier Code of Conduct • Email communication • Telephonic communication • Face to face meetings and discussions • Periodic supplier engagements and reviews	• Regular and continuous engagement throughout the year • Engagement at the time of onboarding and contracting • Engagement on receipt of feedback, queries, or concerns • Need based and issue specific engagement	Promote transparent and open communication with suppliers to ensure consistent quality, cost efficiency, timely delivery, and alignment with future growth objectives. Strengthen long-term supplier relationships by proactively addressing priorities such as pricing, sustainability, regulatory compliance, and innovation, while fostering alignment on quality standards, delivery timelines, and the development of a sustainable and resilient supply chain built on strategic collaboration.
Regulatory Bodies	No	• Email based communication • Regulatory filings and statutory submissions • Statutory compliance inspections and related reports • Annual reports and disclosures • Periodic communication with regulatory authorities • Established regulatory reporting practices • Engagement through industry associations and professional bodies	• Regular and continuous engagement throughout the year • Engagement in line with statutory requirements	Maintain proactive and continuous engagement with regulatory authorities to ensure full compliance with statutory requirements related to corporate governance, taxation, and environmental regulations. This approach supports the building of regulatory trust while effectively minimising compliance and regulatory risks, and ensures adherence to applicable norms and standards, such as tax regulations and CPCB requirements.

Stakeholder Group	Identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly / others –specify)	Purpose and scope of engagement include key topics and concerns raised during such engagement
Local Community	Yes	• Community meetings and consultations • Corporate Social Responsibility programmes and initiatives • Reviews and feedback discussions with community members • Participation in and support through community events • Grievance redressal mechanisms • Communication through social media and print media	• Regular and continuous engagement throughout the year	Cultivate meaningful and long-term relationships with local communities through responsible resource use and active support for initiatives in healthcare, education, skill development, environmental protection, and infrastructure development, demonstrating a sustained commitment to inclusive and shared growth. Focus on community development, addressing societal concerns, and maintaining ongoing engagement and trust.
Industry bodies and associations	No	• Conferences and industry events • Industry meets and forums • Thought leadership papers and knowledge publications • Collaborations with industry participants and institutions • Engagement through industry associations and bodies • Workshops, seminars, and professional interactions	• Regular and continuous engagement throughout the year	Engage constructively with civil society organisations, NGOs and knowledge partners to collaboratively develop solutions to shared challenges and advance sustainable and long-term outcomes.

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company has established defined processes to facilitate consultation between stakeholders and the Board on economic, environmental and social matters. Engagement with key stakeholder groups, including employees, customers, suppliers, communities and business partners, is undertaken through structured mechanisms such as formal consultations, surveys, grievance redressal channels, reviews and ongoing direct interactions at the operational and functional levels. These engagements are designed to capture stakeholder views on material risks, concerns, expectations and emerging issues relevant to the Company's activities and long-term sustainability.

Where direct consultation with the Board is delegated, feedback from stakeholder engagements is systematically consolidated and reviewed by the management and the ESG Committee. The ESG Committee, comprising two Executive Directors, a Non-Executive Independent Director and a Senior Management Personnel serves as the primary forum for evaluating stakeholder inputs related to economic, environmental and social topics. Material issues, key insights and recommended actions arising from these consultations are escalated to the Board through structured reporting and deliberations. This process ensures that stakeholder perspectives are effectively communicated to the Board and are duly considered in strategic discussions, policy decisions and oversight of the Company's ESG priorities.

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

Yes. The Company undertook structured stakeholder consultations as part of a comprehensive Double Materiality Assessment to support the identification, prioritisation, and effective management of key economic, environmental, and social topics. The assessment was conducted under the guidance of Skipper's ESG Team, supported by relevant subject matter experts across business functions, with external expertise ensuring alignment with ESRS and GRI standards. The methodology integrated the Company's existing risk framework and insights from the previous materiality exercise, enabling a consistent evaluation of both Financial Materiality and Impact Materiality (the "inside-out" perspective, evaluating how Skipper's operations, products, and value chain activities affect people, communities, and ecosystems, covering both actual and potential impacts).

A wide range of stakeholders participated in the process, including the Board of Directors, employees, customers, suppliers, and local communities. Inputs received through surveys, interviews, workshops, and other engagement mechanisms were systematically analysed, prioritised, and incorporated into the Company's ESG strategy. For instance, feedback from employees contributed to strengthening workplace safety measures, while inputs from local communities informed the expansion of environmental and community development initiatives. These stakeholder-led insights, combined with the dual-lens materiality analysis, have played a direct role in shaping and refining the Company's policies, programmes, and sustainability initiatives across its value chain.

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

Skipper does not formally identify or categorise vulnerable or marginalised communities. However, the Company undertakes need-based community assessments and stakeholder engagement to identify local priorities and concerns. Insights gathered through regular interactions with community representatives and other stakeholders inform the design and implementation of CSR initiatives.

Based on these assessments, the Company implements programmes across healthcare, education, skill development, rural development, environmental sustainability, and animal welfare. Through continuous engagement and periodic monitoring, Skipper evaluates programme effectiveness and refines its interventions to ensure they remain responsive to community needs and contribute to inclusive and sustainable development.

PRINCIPLE 5: Businesses should respect and promote Human Rights

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

	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)
EMPLOYEES						
Permanent	1468	1468	100%	1243	1243	100%
Other than Permanent	31	31	100%	108	108	100%
Total Employees	**1499**	**1499**	**100%**	**1351**	**1351**	**100%**
WORKERS						
Permanent	3494	3494	100%	2324	2324	100%
Other than Permanent	4139	0	0%	5087	0	0%
Total Workers	**7633**	**3494**	**45.8%**	**7411**	**2324**	**31.4%**

Note: Skipper Limited conducts mandatory annual training for all employees on discrimination under its POSH Policy

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	**1468**	**0**	**0%**	**1468**	**100%**	**1243**	**0**	**0**	**1243**	**100%**
Male	1420	0	0%	1420	100%	1208	0	0	1208	100%
Female	48	0	0%	48	100%	35	0	0	35	100%
Other than Permanent	**31***	**31***	**100%**	**0**	**0%**	**108**	**0**	**0**	**108**	**100%**
Male	31	31	100%	0	0%	0	0	0	108	100%
Female	0	0	0%	0	0%	0	0	0	0	0%
WORKERS										
Permanent	**3494**	**0**	**0%**	**3494**	**100%**	**2324**	**0**	**0**	**2324**	**100%**
Male	3480	0	0%	3480	100%	2324	0	0	2324	100%
Female	14	0	0%	14	100%	0	0	0	0	0
Other than Permanent	**4139**	**0**	**0%**	**4139**	**100%**	**5087**	**0**	**0**	**5087**	**100%**
Male	4117	0	0%	4117	100%	5055	0	0	5055	100%
Female	22	0	0%	22	100%	32	0	0	32	100%

**The non-permanent employees include only consultants who receive professional fees for their services, with no fixed monthly allowance.*

There has been a change in the approach to the calculation of other than permanent employees to ensure consistency between the methodology used for the financial disclosures and the BRSR disclosures.

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

a. Median remuneration / wages:

	MALE		FEMALE	
	Number	Median remuneration/ salary/ wages	Number	Median remuneration/ salary/ wages
Board of Directors (BoD)	9*	99,37,500	1**	3,20,000
Key Managerial Personnel	1	1,17,69,708	1	19,73,568
Employees other than BoD and KMP*	1419	6,50,220	47	5,75,208
Workers	3480	3,00,000	14	4,75,004.50

**There are 9 males out of which 5 are Executive Directors who receives remuneration and the rest 4 are Independent Directors who receives sitting fees.*

***There is 1 female Independent Director who receives sitting fees.*

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	1.60%	1.33%

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. Skipper Limited has a defined focal point for addressing human rights impacts and issues across its operations and value chain. The Human Resources function serves as the central authority responsible for overseeing human rights matters, working in coordination with business functions and site management. Human rights considerations are embedded within the Company's sustainability and people management practices, with emphasis on dignity, fairness, equality, safe working conditions and ethical conduct. This approach extends to employees, contract workers, suppliers, service providers and other relevant stakeholders.

The Company integrates human rights principles into workplace policies, employment practices and supplier expectations, including adherence to labour standards, prevention of child and forced labour, non-discrimination, freedom of association and respectful behaviour at the workplace. Potential risks are identified through ongoing engagement and assessment, and preventive or corrective measures are implemented to address issues in a timely manner.

To enable effective reporting and resolution, Skipper Limited has established grievance redressal mechanisms at both executive and operational levels. Employees and workers may raise concerns confidentially through multiple channels, including plant level HR representatives, reporting managers or by writing to the dedicated grievance email address at grievance.redressal@skipperlimited.com, as detailed in the Company's grievance redressal policy. Reported matters are handled through a structured and impartial review process led by the Human Resources team, with appropriate corrective and preventive actions taken to ensure fair outcomes and continuous improvement in human rights practices.

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

The Company is firmly committed to respecting, protecting, and promoting human rights across all its operations, reflecting its dedication to ethical business conduct and responsible corporate citizenship. This commitment extends to creating a workplace environment that upholds dignity, fairness, and mutual respect for all employees and workers.

To safeguard the well-being of its workforce, the Company has established clear and structured mechanisms for reporting, reviewing, and addressing human rights related concerns. Employees and workers are encouraged to raise grievances through multiple accessible channels, including their respective plant Human Resources representatives or directly through their reporting managers, ensuring ease of reporting and confidentiality where required.

Upon receipt of any concern or grievance, the Human Resources team initiates a thorough and timely review process. This includes conducting appropriate investigations, engaging relevant stakeholders where necessary, and identifying the root cause of the issue. Based on the findings, suitable corrective and preventive actions are implemented to ensure effective resolution and to prevent recurrence.

These practices reinforce the Company's commitment to maintaining a safe, respectful, and inclusive work environment, while fostering trust, transparency, and accountability across the organisation.

6. **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
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaint 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.**

Skipper Limited is deeply committed to ensuring a safe, respectful, and inclusive workplace for all employees and stakeholders. The Company has instituted comprehensive and well-defined policies and procedures, including the Prevention of Sexual Harassment Policy, the Business Responsibility and Sustainability Policy, and the Code of Conduct, to prevent discrimination, harassment, misconduct, and any form of retaliation. A duly constituted Internal Complaints Committee (ICC) is responsible for addressing all complaints with the highest standards of confidentiality, impartiality, and sensitivity. The Company follows a zero-tolerance approach towards any form of misconduct and supports this stance through well-structured employee support systems, fair and thorough investigations, and appropriate corrective and disciplinary actions. These measures collectively reinforce a culture of dignity, equality, ethical conduct, and accountability across the organization. Employees are encouraged to report any concerns or grievances by writing to posh@skipperlimited.com.

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

Yes, human rights requirements form part of Skipper Limited's business agreements and contracts. The company requires all value chain partners to comply fully with applicable labour laws and regulatory requirements. This includes strict adherence to provisions prohibiting child labour, forced or compulsory labour, and compliance with all other statutory and legal obligations governing fair and ethical employment practices.

10. **Assessments for the year:**

	% of your plants and offices were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/ involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others - harassment and equal opportunity.	100%

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

During FY 2025-26, comprehensive assessments and monitoring processes were conducted across all manufacturing plants and offices to identify potential risks relating to child labour, sexual harassment, workplace discrimination, and wage related practices. Based on these evaluations, no significant or material risks were identified in any of the operational locations. The Company maintained full compliance with applicable laws, internal policies, and ethical standards throughout the year. As no gaps or adverse findings were observed, the implementation of corrective or remedial actions was not required during the reporting period.

Leadership Indicators

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

During the reporting period, Skipper Limited did not receive any substantiated human rights grievances or complaints. However, the Company continued to strengthen its existing business processes as part of a proactive approach to preventing potential human rights risks rather than responding only after issues arise. Regular reviews of policies, internal assessments and stakeholder engagement inputs were used to refine controls and reinforce awareness across operations.

As part of this approach, human rights considerations were further embedded into employee induction programmes and ongoing sensitisation initiatives, ensuring early and consistent awareness of labour standards, workplace dignity and available reporting mechanisms. In parallel, supplier and contractor due diligence processes were strengthened by integrating assessments related to child labour, forced labour, non-discrimination and statutory compliance into supply chain management practices.

While no specific business process modifications were triggered by human rights grievances during the year, these enhancements reflect the Company's commitment to continuous improvement, early risk identification and prevention, and alignment with its human rights commitments across its operations and value chain.

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

During FY 2025-26, the Company conducted a detailed supplier assessment and due diligence exercise covering key ESG aspects, including human rights-related considerations. Through this process, the Company assessed suppliers on various human rights parameters and compliance requirements as part of its responsible sourcing approach.

While a formal standalone Human Rights due diligence exercise across the Company's own operations was not undertaken during the reporting period, existing policies, governance mechanisms, and internal control processes continued to support compliance with the Company's human rights commitments.

The Company intends to expand its Human Rights due diligence program in the coming years to include its own plants and offices. Details regarding the scope, coverage, methodology, and key findings of these assessments will be disclosed in future reporting cycles, as applicable.

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?

The Company is committed to ensuring that its premises and offices are accessible to persons with disabilities, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. Adequate infrastructural provisions have been implemented across offices and facilities to enable safe and unhindered access for differently abled visitors and employees. These include barrier free entry points, accessible pathways, and other necessary physical arrangements designed to support mobility and ease of movement.

In addition to physical accessibility, the Company promotes an inclusive workplace through appropriate operational practices and employee awareness initiatives. Periodic sensitization programmes are conducted to build awareness among employees regarding accessibility needs and to foster respectful and inclusive behaviour toward persons with disabilities. Through these measures, the Company seeks to provide an enabling environment that supports dignity, participation, and equal access for all visitors and stakeholders.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) were assessed*
Child labour	≈ 50%
Forced/ involuntary labour	≈ 50%
Sexual harassment	≈ 50%
Discrimination at workplace	≈ 50%
Wages	≈ 50%
Others – specify	≈ 50%

**Domestic Service Vendor (Critical Tier-1 suppliers) are considered under the value chain partners assessment*

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

During FY 2025-26, the Company conducted assessments across its operations to evaluate potential risks and concerns related to child labour, sexual harassment, workplace discrimination, and wage related practices. These assessments were carried out in accordance with applicable legal requirements and internal policies.

Based on the outcomes of the assessments, no significant or material risks or concerns were identified related to child labour, forced/ involuntary labour, sexual harassment, discrimination at workplace during the reporting period.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

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

Parameter	FY 2025 - 26	FY 2024 - 25
From renewable sources		
Total electricity consumption (A)	23,319*	9,142
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**23,319**	**9,142**
From non-renewable sources		
Total electricity consumption (D)	211,701	191,692
Total fuel consumption (E)	687,302	560,733
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**8,99,003****	**752,425**
Total energy consumed (A+B+C+D+E+F)	**9,22,322**	**761,567**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00001667	0.00001654
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0003390	0.0003382
Energy intensity in terms of physical output in MT of production	2.23	2.04
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

** In FY 2025–26, renewable energy usage increased substantially due to the procurement of renewable energy through STOA under PPA, coupled with the installation of new solar panels.*

*** In the FY 2025-26, the inclusion of the EPC segment has resulted in an overall increase in total energy consumption.*

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? 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.**

During FY 2025-26, the Company does not have any manufacturing units or facilities that are classified as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme administered by the Government of India. Accordingly, the provisions of the PAT scheme are not applicable to the Company. As no sites are covered under the scheme, no specific energy-efficiency targets have been prescribed, and consequently, there has been no requirement for monitoring target achievement or implementing remedial or corrective measures under the PAT framework. The Company continues to monitor its energy consumption through internal management systems and complies with all applicable statutory energy and environmental regulations.

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

Parameter	FY 2025 - 26	FY 2024 - 25
Water withdrawal by source (in kilolitres)		
(i) Surface water	5,319**	0
(ii) Groundwater	110,527	75,352*
(iii) Third party water	6859	4254
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,22,705**	79,606
Total volume of water consumption (in kilolitres)	58,116 **	68,046
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations)	0.0000011	0.0000015@
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)		
(Total water consumption / Revenue		
from operations adjusted for PPP)	0.0000213	0.0000302@
Water intensity in terms of physical output in MT of production	0.14	0.18
Others – please specify	-	-

** Residential colony is not included*

***In the FY 2025-26, the inclusion of the EPC segment has resulted in an overall increase in total water consumption*

@ FY 2024–25 water intensity has been restated due to the correction of a data input error in the prior-year calculation.

4. Provide the following details related to water discharged:

Parameter	FY 2025 - 26	FY 2024 - 25
Water discharged by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third parties	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others	64588**	11,560
No treatment	59575***	8,086
With treatment – please specify level of treatment	5,013	3,474
Total water discharged (in kilolitres)	**64588***	**11,560***

**Uluberia site is reusing 100% treated ETP water in manufacturing process.*

***In FY 2025-26, the inclusion of the EPC segment has resulted in an overall increase in total water discharge.*

****The EPC includes project sites and Bagnan is the testing unit. These premises have no production linked to it as a result there is no treatment facility in those premises. Thus, the "No treatment" discharge has significantly increased.*

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

The Company is yet to achieve Zero Liquid Discharge (ZLD) certification across its operations. However, it has made considerable progress toward strengthening responsible water management practices and reducing liquid effluent discharge.

At the Uluberia manufacturing facility, advanced water treatment and recycling systems have been installed to manage greywater generated from critical operational processes, including galvanizing, rolling mill operations, and polymer processing. These systems are designed using modern effluent treatment technologies that ensure effective treatment and compliance with applicable environmental standards.

The treated wastewater is fully reused within the plant premises for horticultural and green belt development purposes, including landscape irrigation and maintenance of green areas. This internal reuse of treated water has significantly reduced freshwater consumption and eliminated routine discharge outside the facility. The existing infrastructure has been developed with future scalability in mind and provides a strong foundation for the Company's long term objective of progressing towards comprehensive Zero Liquid Discharge implementation.

Skipper Limited continues to evaluate additional technological interventions and process enhancements to further improve water recovery efficiency and advance toward full ZLD adoption in a phased and sustainable manner.

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	184.60*	13.96
SOx	tonnes/ year	259.14*	10.40
Particulate matter (PM)	tonnes/ year	69.06*	33.79
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)		NA	NA
Hazardous air pollutants (HAP)		NA	NA
Others – please specify		-	-

** In the FY 2025-26, additional stack emission sources such as the gate, furnace and ETP area have been included, leading to a significant increase in air emissions, as these data were not available in the previous year.*

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

Parameter	Unit	FY 2025 - 26	FY 2024 - 25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO_2 equivalent	83,578*	51,854
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO_2 equivalent	41,752	38,496
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	t-Co_2e/ rupee of turnover	0.00000227	0.00000196
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)	t-Co_2e/ rupee of turnover	0.00004601	0.00004013
Total Scope 1 and Scope 2 emission intensity in terms of physical output	t-Co_2e/MT of production	0.30	0.24
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

** In FY 2025-26, welding gases containing CO_2 used have been reclassified under Scope 1 emissions, resulting in an overall increase despite the implementation of reduction measures. Furthermore, due to oil crisis at a global scale LSHS was also used in this FY 2025-26.*

**In the FY 2025-26, due to introduction of PPA the scope 2 emission has decreased even though there is an increase in the production.*

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

In line with the decarbonisation roadmap of Skipper, the Company has undertaken several initiatives during the financial year to reduce greenhouse gas emissions from its operations:

Installation of Solar Rooftop and other energy efficiency Initiatives

During the year, a new rooftop solar installation with a capacity of about 460 kWp has been commissioned at the Uluberia plant which has resulted in emission reduction by 284 tCO_2e. In addition, multiple energy efficiency measures have been implemented in the galvanised iron (GI) tower unit and the PVC unit at the Uluberia facility. These combined initiatives have resulted in an estimated reduction of 656 tCO_2e.

Purchase of Renewable Energy PPA

In November, the Company entered into a Power Purchase Agreement (PPA) to enhance the use of renewable energy at its Uluberia plant. The arrangement enables approximately 25% - 30% of the plant's monthly energy requirement to be sourced from renewable power. Based on full-year operation, the PPA has the potential to facilitate an annual reduction of approximately 27,207.80 tCO_2e in greenhouse gas emissions. However, as the agreement was implemented during the financial year and was not operational for the entire reporting period, the actual emissions reduction achieved during the year was proportionately lower. This initiative reinforces the Company's commitment to sustainable operations.

These initiatives reflect the Company's continued commitment towards reducing its carbon footprint and transitioning towards cleaner and more sustainable sources of energy.

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

Parameter	FY 2025 - 26	FY 2024 - 25
Total Waste generated (in metric tons)		
Plastic waste (A)	2,945	1,494
E-waste (B)	1.65	2.74
Bio-medical waste (C)	0.006945	0.00377
Construction and demolition waste (D)	1599***	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste specifies (G)	5,214*	4,624**
Other non-hazardous waste generated (H). (Metal Waste and Canteen Waste)	37,246	30,336
Total (A+B + C + D + E + F + G +H)	**47,006*** **	**36,456**
Waste intensity per rupee of turnover (Total waste generated in MT / Rs. of Revenue)	0.0000008	0.0000008****
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/PPP adjusted revenue in ₹ Crore)	0.00001728	0.0000160****
Waste intensity in terms of physical output	0.11	0.10
Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	37,307	30,632
(ii) Re-used	2,945	1,362
(iii) Other recovery operations	0	
Total	**40,252**	**31,994**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	0.006945	0.00377
(ii) Landfilling	6,754	4,418
(iii) Other disposal operations	0	0
Total	**6,754**	**4,418**

** In FY 2025-26 the hazardous waste includes zinc dross, zinc ash, used oils and ETP sludge.*

*** In FY 2024-25, we included zinc, zinc dross, zinc ash, empty barrels, e-waste, and metal waste under our recycled category of waste.*

**** In the FY 2025-26, the inclusion of the EPC segment has resulted in an overall increase in total waste generation.*

***** FY 2024-25 waste intensity has been restated due to the correction of a data input error in the prior-year calculation.*

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 waste.

Skipper Limited has established a robust and compliant waste management framework across its establishments, aimed at ensuring environmental protection, regulatory adherence, and continuous improvement in waste handling practices. The Company follows applicable environmental laws and guidelines issued by the Central Pollution Control Board and relevant State Pollution Control Boards.

Hazardous waste generated from manufacturing operations, including zinc ash, zinc dross, used oil, and effluent treatment plant sludge, is carefully segregated, stored, and disposed of through authorised CPCB and SPCB agencies. All hazardous waste handling and disposal activities are carried out with complete documentation and traceability to ensure regulatory compliance and environmentally responsible outcomes.

The Company has adopted a preventive and process-oriented approach to reduce the usage of hazardous and toxic chemicals across its operations. Chemical consumption is periodically reviewed and validated to ensure optimum usage and to minimise the generation of hazardous waste. Process improvements and technological upgrades have been implemented to improve treatment efficiency and reduce waste volumes at source.

Skipper Limited also fulfils its obligations under the Extended Producer Responsibility framework by ensuring responsible management of plastic waste. Certified recyclers are engaged to collect and recycle plastic waste equivalent to the Company's domestic consumption, in line with applicable plastic waste management regulations.

E-waste generated from operations is managed through a structured mechanism. Information technology related electronic waste is returned to original equipment manufacturers or suppliers for responsible recycling, while non-IT electronic waste is disposed of through authorised recyclers to ensure environmentally sound processing.

Key Achievements for FY 2025-26

During the reporting year, the Company strengthened its waste management practise and implemented improvements in sludge drying techniques, resulting in a noticeable reduction in hazardous waste generation. Effluent treatment operations were further enhanced through the installation of a water-pressed filter press system, which reduced sludge moisture content by more than 50 percent and improved overall treatment efficiency.

The Company ensured complete compliance with SPCB and CPCB requirements for hazardous waste disposal by routing all waste through authorised channels and maintaining detailed compliance records. These measures collectively improved waste management efficiency, reduced environmental impact, and reinforced the Company's commitment to responsible and sustainable operations.

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. Skipper's operations are not located in or adjacent to ecologically sensitive or protected areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests or coastal regulation zones. Accordingly, the consideration does not arise in the context of the Company's current operational footprint.			

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

Name & brief details of projec	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Skipper Limited did not undertake any Environmental Impact Assessment during FY 2025-26, as no activities during the period required such an assessment.					

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

Yes. The Company maintains full compliance with all applicable environmental laws and regulations, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, and the Environment (Protection) Act, along with the rules and standards prescribed thereunder. Compliance is monitored through established internal controls and regular oversight to ensure that operations are conducted responsibly and in accordance with statutory environmental requirements.

S. No.	Specify the law / regulation / guidelines was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards / by courts	Corrective action taken, if any
The Company did not record any instances of non-compliance during FY 2025-26 and remained fully compliant with all applicable laws and regulatory requirements throughout the reporting period.				

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:** EPC sites that are at water stressed areas, Uluberia & Bagnan

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

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

Parameter	FY 2025 - 26	FY 2024 - 25
Water withdrawal by source (in kilolitres)		
(i) Surface water	5,318*	0
(ii) Groundwater	73,569*	61,675
(iii) Third party water	5.297*	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	**78,893***	**61,675**
Total volume of water consumption (in kilolitres)	**43,107**	**55,745**
Water intensity per rupee of turnover (Water consumed / turnover)	0.00000078	0.0000012***
Water intensity (optional) – the relevant metric may be selected by the entity	0.10	0.15
Water discharged by destination and level of treatment (in kilolitres)		
(i) Into Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater	0	0

Parameter	FY 2025 - 26	FY 2024 - 25
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	35,786**	5,930
- No treatment	35,786**	5,930
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**35,786**	**5,930**

**Inclusion of the EPC unit (consisting of 25 sites) has resulted in an overall increase in total water withdrawal in FY 2025-26.*

*** Uluberia site is reusing 100% treated ETP water in the manufacturing process. As the EPC and Bagnan segments are not involved in manufacturing, no treatment facility is required at the project sites.*

**** FY 2024-25 water intensity has been restated due to the correction of a data input error in the prior-year calculation.*

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

Parameter	Unit	FY 2025 - 26	FY 2024 - 25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO_2 equivalent	3,52,325*	1,43,453
Category 1	Metric tons of CO_2 equivalent	213161*	79137
Category 2	Metric tons of CO_2 equivalent	10074*	2876
Category 3	Metric tons of CO_2 equivalent	54086*	12322
Category 4	Metric tons of CO_2 equivalent	42425*	14634
Category 5	Metric tons of CO_2 equivalent	3114	2551
Category 6	Metric tons of CO_2 equivalent	1546	796
Category 7	Metric tons of CO_2 equivalent	4063	6,587
Category 8	Metric tons of CO_2 equivalent	413	(Not included as EPC was not in the Scope)
Category 9	Metric tons of CO_2 equivalent	23135	24156
Category 12	Metric tons of CO_2 equivalent	308	392
Total Scope 3 emissions per rupee of turnover	Total Scope 3 intensity per rupee of turnover (Total scope 3 emission generated in tCO_2e/ rupee of Revenue)	0.0000063	0.0000036
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Total Scope 3 emission intensity in terms of physical output	0.85	0.44

** The EPC unit is taken into consideration as a result category 8 is also included in this FY 2025-26. Furthermore, there is a rise in the total fuel consumption and products purchased. Hence category 1, 2, 3 and 4 has significantly increased.*

3. **With respect to the ecologically sensitive areas reported 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.**

Skipper's operations are not located in or in close proximity to ecologically sensitive or protected areas, including national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forest areas or coastal regulation zones. The Company's manufacturing and project activities are carried out in designated industrial or approved locations, ensuring that its operational footprint does not intersect with environmentally sensitive regions.

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, may be provided along-with summary)	Outcome of the initiative
1.	Transition towards renewable energy through not only on-site renewable energy generation but also purchase of green power at the Uluberia location.	The company initiated its renewable energy journey through on-site generation, which contributed approximately 3 - 4% of the overall energy requirement. Building on this foundation, from November 2025, the company entered into a Power Purchase Agreement (PPA) to procure green energy, significantly enhancing the share of renewable energy in its energy mix.	The combined approach resulted in a substantial increase in renewable energy adoption, with about 25-30% of total energy consumption of the Uluberia plant is being met through green sources, leading to a notable reduction in dependence on conventional energy and supporting the company's decarbonization goals.
2	Energy efficiency improvement initiatives at Polymer Unit of the Uluberia Plant.	The Polymer Unit at the Uluberia Plant has undertaken multiple energy efficiency initiatives aimed at optimizing operational performance and reducing energy consumption. Key interventions include installation of twin downstream systems, rectification of air leakages in OBM machines, and power factor improvement through installation of 300 KVAR capacitor banks across both new and old plants. Additional measures such as process pump optimization, replacement of conventional lighting with energy-efficient alternatives, and transition from GI to aluminium pneumatic lines have further improved system efficiency. Collectively, these initiatives form part of a broader effort to enhance energy performance across operations.	The cumulative impact of these initiatives has resulted in estimated annual energy savings of 641,536 kWh, translating into a cost saving of approximately ₹48,11,528 per annum, while contributing to improved operational efficiency and reduced environmental footprint.
	Energy efficiency initiatives at GI Tower at the Uluberia Plant	At the GI Tower of the Uluberia Plant, several energy optimization measures have been implemented with the objective of reducing electricity consumption and improving operational efficiency. Key initiatives include installation of Variable Frequency Drives (VFDs) in CNC machine loader motors to optimize energy usage, replacement of high-wattage lighting with lower energy-efficient alternatives, and commissioning of a 460 KW solar power system at the PDI site. Additionally, the plant has initiated procurement and consumption of solar energy through open access. These measures, along with other supporting initiatives, collectively contribute to enhanced energy performance.	The combined impact of these initiatives has resulted in estimated annual energy savings of 282,520 kWh, translating into a cost saving of approximately ₹18,71,367 per annum, while contributing to improved energy efficiency and reduced environmental impact.
	ETP Installation in process	There is an ETP of 60 KLD and a STP of 100 KLD is under construction. These projects will conclude in the upcoming financial year post which it will be in use.	These initiatives will help in water saving and will be a big boost to the ZLD target that is already in place.

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

Yes. Skipper's Business Continuity and Disaster Management framework, anchored by the Onsite Emergency Preparedness and Response Plan, covers all manufacturing units, EPC sites and offices. It sets out emergency protocols, roles, communication and evacuation procedures, and is reinforced by regular risk assessments, training and mock drills. The plan is reviewed periodically to reflect operational changes and emerging risks. In a major emergency (e.g. serious injury or property damage), the EHS Officer can request support and the Project Head or Engineers can declare an emergency, triggering alerts to nearby medical centres, mobilisation of key personnel, and coordinated response on and off hours.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of entity. What mitigation or adaptation measures have been taken by the entity in this regard**

No environmental related adverse impact was observed during FY 2025-26 supplier assessment.

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

During the reporting period, Skipper Limited initiated environmental impact assessments for 50% of the tier 1 suppliers based on their operational relevance, spend concentration and potential environmental footprint. The assessment process focused primarily on key suppliers and service providers associated with manufacturing, raw material sourcing and high impact activities. Environmental parameters considered included compliance with applicable environmental regulations, resource usage, waste management practices and overall environmental safeguards. The Company continues to strengthen its assessment coverage in a phased manner and intends to progressively expand the scope of environmental evaluations across a larger proportion of its value chain partners.

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

a)	By the listed entity	NA
b)	By the top ten (in terms of value of purchases and sales, respectively) value chain partners.	

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

1. a. **Number of affiliations with trade and industry chambers/ associations.**

Skipper Limited is actively associated with a total of ten recognised trade and industry chambers/ associations. These affiliations support ongoing engagement with industry peers, enable knowledge sharing on regulatory and market developments, and contribute to the Company's participation in sector-level dialogues on policy, technology, sustainability and best practices.

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 & industry chambers/ associations (State/National)
1	Bharat Chamber of Commerce	National
2	Indian Chamber of Commerce	National
3	Confederation of Indian Industry	National
4	Indo American Chamber of Commerce	National
5	Engineering Export Promotion Council of India	National
6	Merchant Chamber of Commerce and Industry	National
7	Federation of Indian Export Organizations	National
8	Indian Electrical and Electronics Manufacturers Association	National
9	ASSOCHAM	National
10	Bengal Chamber of Commerce and Industry (BCC & I)	National

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

Name of authority	Brief of the case	Corrective action taken
Nil	Nil	Nil

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 specify)	Web Link, if available
During FY 2025-26, Skipper Limited did not engage in any policy advocacy activities through trade or industry associations. The Company's interactions with such bodies were limited to staying informed on industry developments, sharing operational perspectives and participating in knowledge-building forums, without seeking to influence or shape public policy during the reporting period.					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

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

Name & 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
During the financial year 2025-26, Skipper Limited did not undertake any Social Impact Assessment, as no projects or activities during the period warranted an SIA under applicable requirements.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
No rehabilitation or resettlement activities were undertaken in FY 2025-26, as no Skipper Limited projects or operations required them.						

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

To facilitate accessibility, grievance boxes are placed at appropriate locations outside the manufacturing facilities, enabling community members to submit written complaints, suggestions, or concerns in their preferred local language. Concerns may also be raised through interactions with designated plant representatives during periodic stakeholder engagement activities.

All community grievances received are documented and reviewed by a site-level committee comprising representatives from relevant functions and led by a senior plant official. The Company seeks to address and resolve grievances in a timely manner, with matters requiring further review being escalated to appropriate levels of management. This process supports transparent resolution of concerns, helps mitigate potential impacts on local communities, and contributes to building and maintaining constructive relationships with neighbouring stakeholders.

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	4.94%	2%
Directly from within India	91.55%	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	44%	44%
Semi-urban	0%	0%
Urban	22%	24%
Metropolitan	34%	32%

**The disclosures of FY 2024-25 have been updated as the methodology used has been revised.*

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):**

S. No.	Details of negative social impact identified	Corrective action taken
NA, as no Social Impact Assessments were conducted during the reporting period and accordingly no negative social impacts were identified that required mitigation actions.		

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 ₹)
NIL			

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

   Yes. Skipper Limited follows a preferential procurement approach through its Sustainable Sourcing Policy by giving priority, wherever feasible, to local suppliers and micro, small and medium enterprises (MSMEs), many of whom represent or support marginalised and economically vulnerable groups. Supplier selection and evaluation integrate ESG criteria such as human rights, labour practices, workplace safety and ethical conduct, ensuring that procurement decisions promote inclusion, responsible sourcing and equitable participation across the value chain.

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

   Skipper Limited does not currently categorise or classify its value chain partners based on specific marginalised or vulnerable group classifications, and accordingly, no such segmentation is maintained for reporting or assessment purposes.

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

   NIL.

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
NA, as the Company did not own or acquire any intellectual property based on traditional knowledge during the current financial year, and therefore no benefits were derived from or shared in this regard.				

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.**

S. No.	Name of authority	Brief of the Case	Corrective action taken
NA, as there were no intellectual property related disputes involving the use of traditional knowledge during the reporting period, and consequently no adverse orders requiring corrective action.			

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

S. No.	CSR Project	No. of people benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Integrated Village Development (IVD): Skill development courses, computer training and awareness of treatment with the help of natural plants.	3215 (Integrated Village Development). 1957 (Skill development courses, computer training and awareness of treatment with the help of natural plants)	Skipper Limited has not categorized vulnerable and marginalised groups
2	Promoting Healthcare: Homeopathy centre and medical aid to Marwari relief society.	7549	Skipper Limited has not categorized vulnerable and marginalised groups
3	Promote Education: Scholarship for girls, under privileged children and construction/ renovation of schools	1923	Skipper Limited has not categorized vulnerable and marginalised groups
4	Environmental Sustainability: Cleanings of ghats and sanitation related aspects	Established a community-based mangrove nursery to raise 20,000 mangrove saplings and 10,000 fruit bearing plants in Sundarban's area.	Skipper Limited has not categorized vulnerable and marginalised groups
5	Animal Welfare: Building and renovation of sheds and providing fodders and medical facilities.	Purchase of cattle feed for 1,400 indigenous cows at Calcutta Pinjrapole Society to ensure balanced nutrition, health, and well-being.	Skipper Limited has not categorized vulnerable and marginalised groups

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

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

Skipper Limited has established a structured and responsive grievance redressal framework to effectively capture, address and resolve customer complaints and feedback. Customers may communicate their concerns through a dedicated helpdesk email at helpdesk@skipperlimited.com, which serves as a single point of contact for product-related queries and service issues. The Company remains committed to a customer-centric approach, placing strong emphasis on product quality, timely execution of orders and consistent service excellence.

All complaints received are formally documented, reviewed and investigated through a structured complaint resolution process to ensure that appropriate corrective actions are implemented in a timely manner. Root cause analyses are undertaken wherever necessary to identify underlying issues, prevent recurrence and strengthen internal processes. Corrective and preventive actions, including technical guidance to customers, product improvements where required and enhanced quality monitoring measures, are implemented and tracked until closure. The effectiveness of these actions is periodically reviewed by the management team to ensure continuous improvement and accountability. Insights gathered from customer feedback are also leveraged to drive operational excellence, strengthen product performance and enhance overall customer satisfaction.

The increase in customer complaints during FY 2025-26 primarily reflects the Company's strengthened customer feedback and grievance recording mechanisms, resulting in improved visibility and capture of customer concerns. The majority of complaints were related to product quality and product usage matters. All such cases were addressed through the Company's established grievance redressal framework, thoroughly investigated and satisfactorily resolved within the defined timelines, reinforcing Skipper's commitment to customer satisfaction and continuous improvement.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	NA, as the nature of Skipper's products does not necessitate statutory or regulatory labelling requirements.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil
Delivery of essential services	0	0	Nil	0	0	Nil
Restrictive Trade Practices	0	0	Nil	0	0	Nil
Unfair Trade Practices	0	0	Nil	0	0	Nil
Other	0	0	Nil	0	0	Nil

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

	Number	Reasons for recall
Voluntary recalls	0	No Safety related issues were identified by the customers in this FY.
Forced recalls	0	No Safety related issues were identified by the customers in this FY.

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, Skipper Limited has a well-defined framework in place to manage cybersecurity risks and safeguard data privacy, guided by its Privacy Policy and IT Policy for all the stakeholders. Together, these policies set out the Company's approach to ensuring a secure, reliable and trustworthy digital environment for customers, vendors, partners and other authorised users engaging with its digital platforms and services. The policies outline clear principles for responsible data handling, secure system access and ethical use of information technology.

The Privacy Policy describes how personal information is collected, used and protected when users interact with Skipper's digital platforms. It emphasises transparency, lawful processing of data, consent based information sharing and the protection of personal data against unauthorised access or misuse. The policy also recognises user rights relating to data access, correction and deletion, and provides clear channels for addressing privacy related queries or concerns.

Complementing this, the IT Policy for Consumers focuses on cybersecurity controls and responsible usage of Skipper's IT infrastructure. It covers secure authentication mechanisms, data confidentiality, acceptable use standards and safeguards around digital communications. The policy also lays down a defined grievance redressal mechanism for reporting cybersecurity or data related incidents, ensuring that such concerns are logged, investigated and addressed in a structured manner.

Both policies are reviewed periodically to remain aligned with evolving regulatory requirements and emerging cyber risks, reinforcing Skipper's commitment to data protection and digital trust.

Web links to the policies are provided below: -

https://skipperpipes.in/privacy-policy/

https://www.skipperlimited.com/investor/downloadfile/988pdctfile_IT-POLICY-FOR-CONSUMER.pdf

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

During the reporting period, there were no reported cases or adverse observations relating to advertising practices, delivery of essential services, product recalls or regulatory penalties. The Company maintained stable operations and compliance across these areas, with no incidents requiring corrective or remedial action.

Cybersecurity and customer data protection continue to be managed through established systems and support from specialised third-party service providers. The Company continues to proactively review and strengthen its practices to ensure service continuity, regulatory compliance and protection of stakeholder interests.

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

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

   0

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

   0

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

   NA, as no data breaches were reported during the financial year, and accordingly there was no impact on customers, operations or stakeholders.

Leadership Indicators

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

Information on the Company's products and services is readily accessible through its official website-https://www.skipperlimited.com/. The website provides comprehensive details across Skipper's key business segments, including engineering solutions for power transmission and distribution through towers and poles, a wide range of polymer products such as pipes and fittings, as well as its EPC. It also offers insights into product specifications, applications, certifications and ongoing initiatives of the Company.

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

Skipper Limited places strong emphasis on educating its customers about the safe and responsible use of its products and services through direct engagement and ongoing guidance. Cross functional teams, including sales, technical and quality personnel, regularly interact with customers at project sites and during the planning stage to understand specific application requirements and operating conditions. These interactions allow the Company to provide practical inputs on product suitability, correct installation practices and safe usage aligned with industry standards.

The Company also conducts structured product awareness and training sessions for customers, dealers and channel partners, particularly for its engineering structures, polymer products and EPC solutions. These sessions focus on product features, handling and installation guidelines, maintenance practices and compliance requirements. In addition, detailed product information, technical specifications and usage guidance are made available through the Company's website, brochures and standard documentation, enabling customers to access trusted information and use Skipper's products responsibly and efficiently.

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

NA, as Skipper Limited primarily operates as a manufacturing and project execution company and does not directly provide essential consumer services whose disruption or discontinuation would require formal consumer intimation mechanisms. Consequently, the risk of discontinuation of essential services does not arise within the context of the Company's core business activities.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/NA) 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, Skipper Limited displays product information beyond what is mandated under applicable local laws, with the intent of enabling better traceability and informed usage by customers. In addition to statutory requirements, key details such as product grade, batch or lot number, dimensions and quality parameters are clearly mentioned through labels or stickers on the products. This additional information supports correct application, quality assurance and ease of identification, particularly for engineering and infrastructure related products.

In FY 2025-26, Skipper further strengthened its existing grievance redressal mechanism to enhance customer accessibility and responsiveness. Customer feedback is regularly obtained through direct interactions, site visits and continuous engagement by the sales and technical teams, and these inputs are actively used to improve products, services and the overall customer experience. The strengthened mechanism has made it easier for customers to raise concerns and report complaints, resulting in greater acceptance and documentation of customer-related grievances, improved transparency, quicker resolution and stronger customer confidence.