

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

**FY
2025 - 26**



INOXCVA[®]
HISTORICALLY FUTURISTIC

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	FY 2025-2026
1	Corporate Identity Number (CIN) of the Listed Entity	L99999GJ1976PLC018945
2	Name of the Listed Entity	INOX India Limited
3	Year of incorporation	21/12/1976
4	Registered office address	9th Floor, KP Platina, Race Course, Vadodara - 390007
5	Corporate address	9th Floor, KP Platina, Race Course, Vadodara - 390007
6	E-mail	inox@inoxcva.com
7	Telephone	+91 (265)6160100
8	Website	www.inoxcva.com
9	Financial year for which reporting is being done	1 st April, 2025 to 31 st March, 2026
10	Name of the Stock Exchange(s) where shares are listed	Bombay Stock Exchange, National Stock Exchange
11	Paid-up Capital	18,15,27,000
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Deepak Acharya, CEO +91 9824089963, deepak.acharya@inoxcva.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

II. Products/services

16. Details of business activities (accounting for 90% of the turnover):			
Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Fabrication	Manufacturer of Industrial Gas Storage Equipment, including Storage Tank, Transport Tank, and Micro Bulk container, etc	45%
		Manufacturer of LNG Tankers, LNG Fuel tank, setting up LCNG station, etc	29%
2	Others	Manufacturer of disposable cylinders, stainless steel kegs and non-cryo equipment	26%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):			
Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed

1	Manufacture of structural metal products, tanks, reservoirs, and steam generators	251	57%
2	Manufacture of other fabricated metal products; metalworking service activities	259	21%
3	Manufacture of general-purpose machinery	281	9%

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	4	1	5
International	1	1	2

19. Markets served by the entity:	
a. Number of locations	
Locations	Number
National (No. of States)	28
International (No. of Countries)	58
b. What is the contribution of exports as a percentage of the total turnover of the entity?	62.52%
c. A brief on types of customers	
Customers are classified as (i) Gas Majors, (ii) Other Gas Companies & (iii) EPCs. These may further be classified as Private and Government customers.	
The Company serves a diverse range of industries like Air separation units, oil & Gas, Medical, R&D, space, steel-making industries, etc. Large-scale steel industries, Petrochemical industries, Glass industries, EPC company, Scientific industries, Industrial and Liquefied Gas manufacturing and supply industries, Marine industries, etc.	

IV. Employees

20. Details as at the end of Financial Year:						
a. Employees and workers (including differently abled):						
Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	720	677	94.03%	43	5.97%
2	Other than Permanent (E)	112	107	95.54%	5	4.46%
3	Total employees (D + E)	832	784	94.23%	48	5.77%
WORKERS						
4	Permanent (F)	32	32	100.00%	0	0.00%
5	Other than Permanent (G)	701	694	99.00%	7	1.00%
6	Total workers (F + G)	733	726	99.05%	7	0.95%
b. Differently abled Employees and workers:						
Sr. No.	Particulars	Total	Male		Female	
		(A)	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 (F)	0	0	0%	0	0%
5	Other than Permanent (E)	0	0	0%	0	0%

6	Total differently abled workers (F + G)	0	0	0%	0	0%
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21. Participation/Inclusion/Representation of women

Particular	Total		No. and percentage of Females	
	(A)		No. (B)	% (B / A)
Board of Directors	8		2	25%
Key Management Personnel	3		0	0%

22. Turnover rate for permanent employees and workers

Particular	FY 2025-26			FY 2024-25			FY 2023-24		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.59%	10.39%	13.40%	19.02%	12.31%	18.63%	19.22%	10.17%	18.66%
Permanent Workers	3.08%	0%	3.08%	2.94%	0%	2.94%	0%	0%	0%

Note – Numbers for FY 2024-25 have been updated to align with the correct calculation methodology used in FY 2025-26.

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

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

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1	INOXCVA Comércio e Indústria De Equipamentos Criogénicos Ltda.	Subsidiary	100%	No
2	INOXCVA Europe B.V.	Subsidiary	100%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
a. Turnover (in Lakh Rs.)	1,55,727.25
b. Net worth (in Lakh Rs.)	1,13,867.67

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) *	FY 2025-26			FY 2024-25		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	Nil	0	0	Nil
Investors (other than shareholders)	Yes	0	0	Nil	48	0	Nil
Shareholders	Yes	0	0	Nil	0	0	Nil

Employees and workers	Yes	0	0	Nil	0	0	Nil
Customers	Yes	144	43	Nil	139	7	Nil
Value Chain Partners	Yes	0	0	Nil	0	0	Nil
Other (please specify)	NA	NA	NA	NA	NA	NA	NA

*** Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)**

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	https://inoxcva.com/contact-us.php
Investors (other than shareholders)	https://inoxcva.com/investor-relation.php
Shareholders	https://inoxcva.com/investor-relation.php
Employees and workers	https://inoxcva.com/pdf/Whistle_Blower_Policy_(1).pdf
Customers	https://inoxcva.com/contact-us.php
Value Chain Partners	https://inoxcva.com/contact-us.php
Other (please specify)	NA

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy Management and Efficiency	0	The Company's investments in energy management and efficiency technologies have a significant positive impact. Power factor auto maintainers, LED lighting, and auto cut-off relays have significantly reduced energy consumption across operations, leading to lower operational costs. Moreover, the Company's 1.65 MW windmill in Bhachau district has been instrumental in decreasing reliance on conventional energy sources along with a rooftop solar system of 1.2 MW capacity, generating total green power of 3677.2 MWh in FY 2025-26, further enhancing cost-efficiency and environmental sustainability. This alignment with sustainability goals not only strengthens the Company's market position but also mitigates the risks associated with long-term energy cost fluctuations.	NA	Positive

2	Waste Management	O	The Company tracks all the waste through an ERP system and ensures proper storage and management through a designated scrapyard. This proactive approach helps mitigate risks such as environmental contamination of soil and water, potential regulatory penalties, reputational damage, and the loss of valuable materials. Greater focus on recycle and reuse of waste material can potentially lead to a reduction in costs and reduce environmental impacts.	NA	Positive
3	Climate Change and GHG Emissions	R	The fuel and energy used during the operational activities of INOX can significantly contribute to climate change and Greenhouse Gas (GHG) emissions. The use of diesel in the perlite plant and mobile fuel-consuming sources like hydra cranes and forklifts results in the release of substantial amounts of Carbon Dioxide (CO ₂) and other harmful pollutants into the atmosphere. These emissions contribute to the greenhouse effect, leading to global warming and climate change. Additionally, reliance on conventional energy sources exacerbates the depletion of fossil fuels, further increasing the carbon footprint of the Company. Without effective monitoring and reduction strategies, the Company's activities can lead to increased air pollution, negatively impacting air quality and public health, environmental degradation and adverse effects on ecosystems and communities.	To advance our energy sustainability, we have successfully deployed a 1.2 MW rooftop solar system along with a 1.65 MW windmill, and high-efficacy LED lighting fixtures, with concrete plans to further expand our renewable footprint by installing a new rooftop solar array at our Savli facility in the near future.	Negative
4	Water and Effluent Discharge	R	INOX tracks the total water consumption and treats the effluents through Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP). While this process is effectively regulated, Improper discharges pose a significant risk of long-term environmental damage and regulatory penalties. Therefore, ensuring strict compliance and oversight are crucial to mitigate these risks.	To optimize our water resource management, we have implemented comprehensive conservation and monitoring measures at our Kalol facility. We installed automated timers to deactivate borewells during nighttime hours and integrated auto shut-off	Negative

				<p>solenoid valves to prevent water tank overflows. Furthermore, we successfully established a closed-loop system to recycle hydro test water. To ensure precise tracking and accountability, we also installed ultrasonic water flow meters equipped with telemetry on all three borewells, alongside mechanical flow meters across all shop floors, enabling us to accurately monitor and derive unit-wise water consumption. We have commissioned STP & ETP at our Savli plant</p>	
5	Responsible Supply Chain	R	<p>INOX operates across diverse value chains, from raw material manufacturers, equipment manufacturers, gas suppliers to end users etc, resulting in an extensive supply chain. Disruptions due to non-compliance and unethical practices within the supply chain can significantly impact the operations and product quality, ultimately affecting customer satisfaction. Ensuring responsible supply chain practices is therefore crucial to maintaining the operational integrity and customer trust.</p>	<p>We have an IMS (integrated management system), as per the manual, we followed the evaluation of the supplier accordingly.</p>	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Policy and management processes											
1. a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
c	Web Link of the Policies, if available	Investor Relations - INOXCV									
2	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	No	Yes	Yes	No	No	Yes	No	No	No	
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	No	No	No	Yes	No	No	No	
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.	P1	NA								
		P2	1. ISO 9001:2015 2. ISO 3834 Part 2 3. ASME U, UM, T Stamp 4. PESO shop approval 5. Authorised Economic Operator - T2 certificate 6. 49 CFR 107.807 (US Department of Transport) 7. BV MODE II SCHEME (Marine & Offshore) : SMS.W.II./111796/B.0 8. KGS ES 610 9. Certificate of Revalidation of Enlistment with EIL (Certificate Number: 4994/PDD/1/RE/25- 26/3943) 10. IATF 16949 - FIRST								
		P3	ISO 45001:2018								
		P4	NA								
		P5	NA								
		P6	ISO 14001:2015								
		P7	NA								
		P8	NA								

			<p>1. ISO 9001:2015 2. ISO 3834 Part 2 3. ASME U, UM, T Stamp 4. PESO shop approval 5. Authorised Economic Operator – T2 certificate 6. 49 CFR 107.807 (US Department of Transport) 7. BV MODE II SCHEME (Marine & Offshore) : SMS.W.II./111796/B.0 8. KGS ES 610 9. Certificate of Revalidation of Enlistment with EIL (Certificate Number: 4994/PDD/I/RE/25- 26/3943) 10. IATF 16949 – FIRST</p>
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.		Our company is committed to incorporating ESG principles into our core strategies and operations. We aim to reduce our environmental impact and lower energy consumption by adopting energy-efficient technologies and practices.
6	Performance of the entity against the specific commitments, goals and targets, along with reasons in case the same are not met.		We have a dedicated Board Committee to evaluate the entity's performance in relation to its specific commitments, goals, and targets.
Governance, leadership and oversight			
	Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)		
	We remain deeply committed to integrating Environmental, Social, and Governance (ESG) principles into our core strategies. Over the past year, we have taken proactive, measurable steps to optimize resource consumption and build a resilient operational framework.		
7	<p>We are continuously enhancing our energy efficiency. We successfully deployed a 1.2 MW rooftop solar system and transitioned to LED lightings with higher energy efficiency. Building on this momentum, we plan to further expand our renewable footprint by installing a new rooftop solar array at our Savli facility in the near future.</p> <p>Equally critical is our water resource management. At our Kalol facility, we implemented automated nighttime borewell timers and auto shut-off solenoid valves to eliminate tank overflows. We also established a closed-loop system to recycle hydro test water. To ensure precise accountability, we installed ultrasonic telemetry flow meters on our borewells and mechanical meters across all shop floors to monitor unit-wise consumption. Furthermore, we successfully commissioned an STP and ETP at our Savli plant for responsible wastewater treatment.</p> <p>Looking ahead, we will continue assessing ESG-related risks, including climate impacts and supply chain disruptions, solidifying our commitment to sustainable growth and responsible corporate stewardship.</p>		
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).		
	Mr. Deepak Acharya (CEO)		
	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).		Yes
9	If Yes please provide details		
	Details of the committee members:		
	1. Mr. Deepak Acharya		
	2. Mr. Sudhir Sethi/Mr. Nehal Joshi		

<p>3. Mr. Pavan Logar/Mr. Girish Gupta 4. Mr. Sandeep Juneja /Mr. Kamlesh Mistry/ Mr. Vijay Gandhi/ Mr. Mukesh Vekaria 5. Mr. Anoop Koithodi /Mr. Bhavesh Patel 6. Ms. Shraddha Damani 7. Mr. Pratik Gandhi 8. Mr. Pratik Patel/ Mr. Krishnapal Ranawat/ Mr. Hardik Prajapati 9. Mr. Jayesh Parikh/ Mr. Hari Chauhan/ Mr. Ganesan / Mr. Sunny Patel 10. Mr. Vineet Kaushal /Mr. Vijay Kalaria</p>
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10 Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									
	P1	P2	P3	P4	P5	P6	P7	P8	P9	
a. Performance against above policies and follow up action	Director	Director	Director	Director	Director	Director	Director	Director	Director	Director
b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Director	Director	Director	Director	Director	Director	Director	Director	Director	Director
Subject for Review	Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)									
	P1	P2	P3	P4	P5	P6	P7	P8	P9	
a. Performance against above policies and follow up action	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually
b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually
11 Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
If yes, provide the name of the agency.	P1	NA								
	P2	1. Bureau Veritas 2. International Institute of Welding (IIW) 3. American Society of Mechanical Engineers (ASME) 4. Petroleum and Explosives Safety Organization 5. Central Board of Indirect Taxes and Customs (CBIC) 6. India, U.S. Department of Transportation (PHMSA – Pipeline and Hazardous Materials Safety Administration) 7. Korean Gas Authority 8. Engineers India Limited (EIL)								
	P3	Bureau Veritas								
	P4	NA								
	P5	NA								
	P6	Bureau Veritas								

	P7	NA
	P8	NA
	P9	1. Bureau Veritas 2. International Institute of Welding (IIW) 3. American Society of Mechanical Engineers (ASME) 4. Petroleum and Explosives Safety Organization 5. Central Board of Indirect Taxes and Customs (CBIC) 6. India, U.S. Department of Transportation (PHMSA – Pipeline and Hazardous Materials Safety Administration) 7. Korean Gas Authority 8. Engineers India Limited (EIL)

12	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Any other reason (please specify)	N	N	N	N	N	N	N	N	N

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.

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:			
Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	0	-	0%
Key Managerial Personnel	3	PoSH and Human rights	100%
Employees other than BOD and KMPs	177	General, Health & Safety, PoSH and Human rights, Technical and behavioural skills	95.83%
Workers	177	General, Health & Safety, PoSH and Human rights, Technical and behavioural skills	87.50%

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					
Monetary					
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Fines/Penalties	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA
Non-Monetary					
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	NA	NA	NA	NA	NA
Punishment	NA	NA	NA	NA	NA

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.	
Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Nil	Nil

4. Does the entity have anti-corruption or anti-bribery policy? (Yes/ No)	Yes
If Yes, provide details in brief	
The Company is committed to strict compliance with all statutory and legal provisions, upholding the highest ethical standards across all business operations. Furthermore, employees are strictly prohibited from directly or indirectly accepting any illicit payments, remuneration, gifts, or other favors from suppliers and vendors.	

If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place

1. BOD code of conduct –

https://inoxcva.com/pdf/Code_of_Conduct_for_Directors_and_Senior_Management_Personnel.pdf

2. HR Manual - <https://inoxcva.com/hr-manual.php>

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

Particular	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:

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

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

No such incident has been recorded in FY 2025-26.

8. Number of days of accounts payables in the following format:

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payable	53	55

Note – Numbers for FY 2024-25 have been updated to align with the correct calculation methodology used in FY 2025-26.

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	0.59%	1.06%
	b. Number of dealers / distributors to whom sales are made	4	7
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	100%	100%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.06%	1.64%
	b. Sales (Sales to related parties / Total Sales)	10.13%	13.57%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	94.46%	68.74%
	d. Investments	13.01%	14.25%

Note – Numbers for FY 2024-25 have been updated to align with the correct calculation methodology used in FY 2025-26.

Leadership Indicators

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No)	Yes
If Yes, provide details of the same.	
The Company maintains a robust framework to manage and mitigate conflicts of interest. Directors and Senior Management are strictly prohibited from participating in any decision-making processes where an actual or potential conflict arises between their personal interests and those of the Company. Should a perceived conflict arise, the individual must promptly submit a formal written disclosure detailing the circumstances. To ensure proper oversight, Directors must report these facts directly to the Board of Directors, while Senior Management personnel must report to their respective Managers or higher authorities for further guidance and resolution.	

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimize the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

Essential Indicator

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.				
Sr. No.	Particular	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	0%	0%	Nil
2	Capex	5.65%	6.29%	The capital expenditures (Capex) have been allocated towards the enhancement of sustainability and safety measures.

2 a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)	No
b. If yes, what percentage of inputs were sourced sustainably?	NA

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)	Nil
(b)	E-waste	Nil
(c)	Hazardous waste	Nil
(d)	other waste	Nil

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

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

(This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

Essential Indicators

1 a. Details of measures for the well-being of employees:											
Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<u>Permanent employees</u>											
Male	677	677	100 %	677	100 %	-	-	0	0%	0	0%
Female	43	43	100 %	43	100 %	43	100%	-	-	0	0%
Total	720	720	100 %	720	100 %	43	100%	0	0%	0	0%
<u>Other than permanent employees</u>											
Male	107	107	100 %	107	100 %	-	-	0	0%	0	0%
Female	5	5	100 %	5	100 %	5	100%	-	-	0	0%
Total	112	112	100 %	112	100 %	5	100%	0	0%	0	0%
1. b. Details of measures for the well-being of workers:											
Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<u>Permanent workers</u>											
Male	32	0	0%	32	100 %	-	-	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	-	-	0	0%
Total	32	0	0%	32	100 %	0	0%	0	0%	0	0%
<u>Other than permanent workers</u>											
Male	694	0	0%	694	100 %	-	-	0	0%	0	0%
Female	7	0	0%	7	100 %	7	100%	-	-	0	0%
Total	701	0	0%	701	100 %	7	100%	0	0%	0	0%

1. c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the company	0.11%	0.04%

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	98.33%	100%	Yes	98.19%	100%	Yes
Gratuity	100.00%	100%	Yes	100%	100%	Yes
ESI	0.83%	0%	Yes	0.82%	0%	Yes
Others – Super Annuation	5.83%	NA	NA	6.73%	NA	NA

*Numbers for FY 2024-25 have been updated to align with the correct calculation methodology used in FY 2025-26.

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?	No
If not, whether any steps are being taken by the entity in this regard.	
While our current premises are in the process of evolving to fully align with the accessibility requirements of the Rights of Persons with Disabilities Act, 2016, the Company remains committed to fostering an inclusive and accessible workplace. We are currently in the planning phase to evaluate our infrastructure and will soon initiate appropriate measures to upgrade our facilities.	

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?	No
If so, provide a web-link to the policy.	NA

5. Return to work and Retention rates of permanent employees and workers that took parental leave.				
Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	0%	0%	0%	0%
Female	0%	0%	0%	0%
Total	0%	0%	0%	0%

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.		
Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	The Grievance Mechanism is followed as per the Factories Act.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:						
Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective	No. of employees / workers in respective	% (B/A)	Total employees / workers in respective	No. of employees / workers in respective	% (D/C)

	category (A)	category, who are part of association(s) or Union (B)		category (C.)	category, who are part of association(s) or Union (D)	
Total Permanent employees	720	0	0%	609	0	0%
Male	677	0	0%	571	0	0%
Female	43	0	0%	38	0	0%
Total Permanent Workers	32	32	100%	33	33	100%
Male	32	32	100%	33	33	100%
Female	0	0	0%	0	0	0%

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 / D)	Number (F)	% (C / D)
Employees										
Male	677	123	18.17%	360	53.18%	571	131	22.94%	289	50.61%
Female	43	7	16.28%	14	32.56%	38	6	15.79%	20	52.63%
Total	720	130	18.06%	374	51.94%	609	137	22.5%	309	50.74%
Workers										
Male	32	1	3.13%	2	6.25%	33	1	3.03%	5	15.15%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	32	1	3.13%	2	6.25%	33	1	3.03%	5	15.15%

Note - Disclosure is provided for permanent employees and permanent workers.
 *Numbers for FY 2024-25 have been updated to align with the correct calculation methodology used in FY 2025-26.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	677	677	100%	571	365	63.92%
Female	43	43	100%	38	36	94.74%
Total	720	720	100%	609	401	65.85%
Workers						
Male	32	32	100%	33	0	0%
Female	0	0	0%	0	0	0%
Total	32	32	100%	33	0	0%

Note - Disclosure is provided for permanent employees and permanent workers.

10. Health and safety management system

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No)	Yes
If Yes, the Coverage such systems?	
The Occupational Health and Safety Management System strictly covers all operational, product, and service activities. It fully integrates continuous improvement, corrective actions, and incident investigations to continually enhance the organization's overall corporate safety culture.	
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	
Hazard identification utilizes HIRA, Job Safety Analysis (JSA), Permit to Work systems, routine audits, and safety walkthroughs, further reinforced by formalized verbal and written worker reporting mechanisms.	
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/ No)	Yes
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Yes

11. Details of safety related incidents, in the following format:			
Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0
*Including in the contract workforce			

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.
The entity employs a proactive risk management strategy applying the hierarchy of controls. This is supported by comprehensive occupational health services, foundational worker training, and active safety committees to mitigate workplace risks.

13. Number of Complaints on the following made by employees and workers:						
Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessment for the year:	
Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/ concerns arising from assessments of health & safety practices and working conditions.
No such incident has taken place.

Leadership Indicators

5. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	17.4%
Working Conditions	17.4%

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

No such risks or concerns have been reported during the assessment.

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

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

Essential Indicators

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

Key stakeholder groups of the entity are dedicated employees, valuable shareholders, loyal customers, indispensable suppliers, vibrant communities and strategic partners. All such stakeholders are key to the success and survival of the company

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	1. Email 2. SMS 3. Newspaper 4. Pamphlets 5. Advertisement 6. Community Meetings 7. Notice Board 8. Website	Ongoing	1. Safety and job security 2. Capacity building 3. Career Growth opportunity 4. Healthy work environment
Government Authorities	No	1. Regular visits 2. Annual and quarterly compliance reports 3. Meetings	Ongoing	1. Timely compliance with new regulations 2. Timely payment of taxes 3. Support to various schemes of the Central and State Governments
Communities	Yes	1. Email 2. Meeting 3. Notice	Ongoing	Business needs
Customers	No	1. Customer meets 2. Customer visits 3. Conferences and Trade Fairs 4. Information on Website	Ongoing	1. Eco-friendly product solutions 2. Superior quality products and services 3. Safety and data privacy
Suppliers	No	1. Supplier meets 2. Supplier feedback survey 3. Email and information	Ongoing	1. Long-term partnership 2. Access to new markets and sources 3. Resource efficiency
Investors	No	1. Press Conference 2. Update on the Company's website 3. Stock Exchange announcements 4. Investor meetings	Ongoing	1. Financial Statements and results 2. Share price appreciation 3. Growth prospects

PRINCIPLE 5 Businesses should respect and promote human rights.

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format						
Benefits	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	720	562	78.06%	609	377	61.90%
Other than permanent	112	71	63.39%	91	41	45.05%
Total Employees	832	633	76.08%	700	418	59.71%
Workers						
Permanent	32	28	87.50%	33	25	75.76%
Other than permanent	701	452	64.48%	491	308	62.73%
Total Workers	733	480	65.48%	524	333	63.55%

Note – Numbers for FY 2024-25 have been updated to align with the correct calculation methodology used in FY 2025-26.

2. Details of minimum wages paid to employees and workers										
Category	Total (A)	FY 2025-26				Total (D)	FY 2024-25			
		Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C /A)		No. (E)	% (E /D)	No. (F)	% (F /D)
Employees										
Permanent										
Male	677	0	0%	677	100%	571	0	0%	571	100%
Female	43	0	0%	43	100%	38	0	0%	38	100%
Total	720	0	0%	720	100%	609	0	0%	609	100%
Other than Permanent										
Male	107	0	0%	107	100%	87	0	0%	87	100%
Female	5	0	0%	5	100%	4	0	0%	4	100%
Total	112	0	0%	112	100%	91	0	0%	91	100%
Workers										
Permanent										
Male	32	0	0%	32	100%	33	0	0%	33	100%
Female	0	0	0%	0	100%	0	0	0%	0	100%
Total	32	0	0%	32	100%	33	0	0%	33	100%
Other than Permanent										
Male	694	0	0%	694	100%	487	0	0%	487	100%
Female	7	0	0%	7	100%	4	0	0%	4	100%
Total	701	0	0%	701	100%	491	0	0%	491	100%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	1	91,14,325	0	0
Key Managerial Personnel	3	1,18,36,944	0	0
Employees other than BOD and KMP	668	7,92,159	41	7,42,772
Workers	32	8,38,848	0	0

Note:

The remuneration of the Board of Directors (BOD) includes the remuneration paid to Executive Directors but excludes commission and/or sitting fees paid to directors. Non-Executive and Independent Directors are excluded, as they do not receive any remuneration.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	4.19%	4.31%

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

Note - Working Committees have been established at the manufacturing facilities, ensuring meticulous adherence to all labor welfare regulations.

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

The grievance mechanism is initiated through the Human Resources department, after which a dedicated Grievance Committee manages the issue from initial registration through to final resolution.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Nil	0	0	Nil
Discrimination at workplace	0	0	Nil	0	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour / Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

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

Particulars	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

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

The Company's leadership maintains a proactive role in fostering a respectful workplace through management-led anti-harassment training. This is supplemented by visual communications across the facility that clearly outline the disciplinary actions associated with such misconduct.

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

10. Assessments for the year:

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0%
Forced/involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others - please specify	Nil

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

NA

Leadership Indicators

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

No systemic process modifications were introduced, as existing frameworks were assessed as adequate. Remedial actions primarily focused on upgrading employee welfare amenities, including food, transportation, and well-being services.

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

Human rights due diligence coverage extends to all employees and constitutes a mandatory component of our Human Resources policy.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? (Yes/No) No

4. Details on assessment of value chain partners:

Name of the Assessment	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	17.4%
Discrimination at workplace	17.4%
Child Labour	17.4%
Forced Labour/Involuntary Labour	17.4%
Wages	17.4%

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

No such risks or concerns have been reported from the assessment.

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

(This principle emphasizes the importance of environmental stewardship. Companies should minimize their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:		
Parameter	FY 2025-26 (in Giga Joules)	FY 2024-25 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	13,237.82	8,953.78
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A+B+C)	13,237.82	8,953.78
From non-renewable sources		
Total electricity consumption (D)	53,795.55	47,289.60
Total fuel consumption (E)	14,991.38	9,153.76
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	68,786.92	56,443.36
Total energy consumed (A+B+C+D+E+F)	82,024.74	65,397.13
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.00000527	0.00000504
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.00010713	0.00010423
Energy intensity in terms of physical output * [Total energy consumed (in GJ) / Total physical output in tonnes]	3.66558252	0.06649092
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		No
If yes, name of the external agency.	NA	

Note:

The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2026, which is 20.34.

*The year-over-year variance in physical output intensity is attributable to a refined calculation methodology implemented in FY 2025-26.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No)	No
If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.	
NA	

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	0	0
(ii) Groundwater	1,00,472.91	1,06,754.24

(iii) Third party water	45,395.40	36,635.82
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,45,868.31	1,43,390.06
Total volume of water consumption (in kilolitres)	1,41,193.51	1,39,702.37
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.00000907	0.00001078
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.00018442	0.00022265
Water intensity in terms of physical output* [Total water consumption (in KL) / Total physical output in tonnes]	6.30976047	0.14203894
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)		No
If yes, name of the external agency.	NA	

Note – Numbers for FY 2024-25 for third-party water consumption have been updated to align with the correct calculation methodology used in FY 2025-26.

*The year-over-year variance in physical output intensity is attributable to a refined calculation methodology implemented in FY 2025-26.

4. Provide the following details related to water discharged:		
Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
<u>(i) To Surface water</u>		
No treatment	0	0
With treatment – please specify level of treatment	4,033.80	3,294.69
<u>(ii) To Groundwater</u>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<u>(iii) To Seawater</u>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<u>(iv) Sent to third-parties</u>		
No treatment	641	393
With treatment – please specify level of treatment	0	0
<u>(v) Others</u>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	4,674.80	3,687.69
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		No
If yes, name of the external agency.	NA	

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

The treatment process adopted in ETP is primary and tertiary treatment, which includes neutralization, solid separation (coagulation, Flocculation, and settlement), and filtration units (Two-stage RO). Product from the RO plant is used in the Process again. Reject from RO, which is of High TDS nature, is evaporated, and sludge from the evaporator is disposed of through a common TSDF site. The Savli plant has implemented the mechanism for Zero Liquid Discharge.

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	µg/m ³	10.28	9.67
SOx	µg/m ³	14.79	14.06
Particulate matter (PM)	µg/m ³	73.76	76.35
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	ppm	8.04	27.22
Hazardous air pollutants (HAP)	-	-	-
Others - please specify	-	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency.	Royal Environment Auditing and Consultancy Service TCQA Labs Private Limited		

Note - Numbers for FY 2024-25 have been updated to align with the correct calculation methodology used in FY 2025-26.

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 CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,137.65	715.68
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	10,609.68	9,549.87
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in MTCO _{2e}) / Revenue from operations (in rupees)]		0.00000075	0.00000079
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 (in MTCO _{2e}) / Revenue from operations in rupees adjusted for PPP]		0.00001534	0.00001636
Total Scope 1 and Scope 2 emission intensity in terms of physical output* [Total Scope 1 and Scope 2 GHG emissions (in MTCO _{2e})/ Total physical output in tonnes]		0.52497330	0.01043725
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			No
If yes, name of the external agency.	NA		

Note:

Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO2 Baseline Database User Guide Version 21 has been used for the purpose of GHG Emissions calculations.

During the reporting year, the company has mitigated 2,610.79 tCO₂e through the use of renewable energy.
*The year-over-year variance in physical output intensity is attributable to a refined calculation methodology implemented in FY 2025-26.

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No)	Yes
If Yes, then provide details.	
A rooftop solar system of 1.2 MW capacity has been installed. This system has generated green power of 1471.5 MWh in FY 2025-26.	

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 tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0	0.52
Bio-medical waste (C)	0.00069	0.0040
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	104.92	80.07
Used Oil	7.26	6.13
Discarded containers	39.62	26.36
ETP Sludge	2.24	2.94
Paint Sludge	45.30	29.97
Oil-contaminated rags/ cotton waste	6.79	9.08
Used X-Ray-Films, Fixers	3.71	5.59
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	4,055.48	3,330.25
Metal scrap CS/MS	1,084.55	781.47
SS material	846.32	569.12
SS turning	13.93	15.70
MS light	66.63	34.64
CRCA	1,893.98	1,802.04
Wooden	117.52	79.82
Aluminium	32.55	47.46
Total (A+B + C + D + E + F + G + H)	4,160.40	3410.84
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	0.00000027	0.00000026
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP	0.00000543	0.00000544
Waste intensity in terms of physical output* Total waste generated (in MT) / Total physical output in tonnes]	0.18592305	0.00346789
Waste intensity (optional) - the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	50.49	37.98

(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	50.49	37.98
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	52.09	39.05
(ii) Landfilling	2.24	2.94
(iii) Other disposal operations	4055.58	3,330.87
Total	4,109.91	3,372.86
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		No
If yes, name of the external agency.		NA

Note – Numbers for FY 2024-25 have been updated to align with the correct calculation methodology used in FY 2025-26.

*The year-over-year variance in physical output intensity is attributable to a refined calculation methodology implemented in FY 2025-26.

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

At our establishment, waste management practices are centered around sustainability, efficiency, and regulatory compliance.

1. Waste is sorted into categories such as hazardous and non-hazardous.
2. We focus on minimizing waste generation by optimizing production processes, reducing excess packaging, and reusing materials where possible.
3. We work with certified waste disposal companies (GPCB-approved) to ensure that disposal is done safely and in accordance with environmental laws.

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:

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

Note – The Company does not have any operations/offices in/around ecologically sensitive areas.

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

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

Note – The Company has not undertaken an Environmental Impact Assessment of any project during FY 2025-26.

13. Is the entity compliant with the applicable environmental law/regulations/ guidelines in India; such as the Water (Prevention and

Yes

Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA).			
If not, provide details of all such non-compliances, in the following format:			
Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NA	NA	NA	NA

Leadership Indicators

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

The Company does not have any operations/offices in/around ecologically sensitive areas.

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
ETP and STP plants for wastewater treatment	NA	Treated water is used for gardening purposes	NA
A rooftop solar system of 1.2 MW capacity has been installed	NA	This system has generated green power of 1471.5 MWh in FY 2025-26	NA
Hydro test of a big vessel at the Kalol plant. We have recently made a 2 lakh litre capacity underground sump for the recycling /reuse of water	NA	Reduction of borewell water consumption	NA

5. Does the entity have a business continuity and disaster management plan? (Yes/No)

Yes

Give details in 100 words/ web link.

We are maintaining an emergency response plan as per the Factory Act.

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

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.		8
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.		
Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
1	World Economic Forum, an international non-governmental organization based in Geneva	International
2	Indian Vacuum Society, Mumbai -Affiliated to the International Union for Vacuum Science, Technique and Applications	National
3	Confederation of Indian Economy (New Delhi)	National
4	All India Industrial Gases Manufacturers Association (AIIGMA) - New Delhi	National
5	Gujarat Employers Organization- Baroda	State
6	Silvassa Industries Association	State
7	Exim Club Vadodara (Association of Exporters and Importers)	State
8	Federation of Gujarat Industries, Baroda	State

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

Note – No such adverse orders from any regulatory authority have been received in FY 2025-26.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

(This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalized groups. They should also contribute to the development of local communities and support social and economic empowerment.)

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.					
Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA	NA	NA	NA	NA	NA

Note – The Company has not undertaken a Social Impact Assessment (SIA) for any project in FY 2025-26.

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:						
Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA	NA	NA	NA	NA	NA	NA

Note – The Company has not undertaken Rehabilitation and Resettlement (R&R) for any project in FY 2025-26.

3. Describe the mechanisms to receive and redress grievances of the community.
GRM procedure & policy to be developed.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:		
Particular	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	4.39%	4.35%
Directly from within India	82.06%	86.58%

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		
Particular	FY 2025-26	FY 2024-25
Rural	47.69%	48.15%
Semi-urban	0.70%	0.82%
Urban	8.93%	8.21%
Metropolitan	42.68%	42.80%
(Place to be categorized as per RBI Classification System - rural / semi-urban / urban/metropolitan)		

Note – Numbers for FY 2024-25 have been updated to align with the correct calculation methodology used in FY 2025-26.

Leadership Indicators

6. Details of beneficiaries of CSR Projects:			
Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Mobile Health Unit	15609	100%

2	Udayan Care - Udayan Shalini Fellowship	52	100%
3	Skill Development & Welding Excellence Centre	183	100%
4	Contribution to IIT Bombay for Scholarship Grant to Students	4	0%

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

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.
On receipt of the complaint, it is registered in the service log and a necessary solution is provided to the customer after review, discussions and analysis. In case of major complaints, necessary root cause analysis (RCA) is conducted and the same is informed to internal stakeholders, for future necessary action.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about	
Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

3. Number of consumer complaints in respect of the following:						
Particular	FY 2025-26		Remark	FY 2024-25		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
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	144	43	Nil	139	7	Nil

4. Details of instances of product recalls on account of safety issues:		
Particular	Number	Reason for recall
Voluntary recalls	0	Nil
Forced recalls	0	Nil

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)	Yes
If available, provide a web link of the policy	https://www.inoxcva.com/pdf/INOXCVA%20IT%20Policy%202025.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.
Corrective actions have been taken across all areas. Advertising and essential service delivery processes were reviewed and strengthened. Cybersecurity and data privacy controls were enhanced through VAPT and DLP measures. Ongoing monitoring ensures sustained compliance.

7. Provide the following information relating to data breaches	
a. Number of instances of data breaches along-with impact	0
b. Percentage of data breaches involving personally identifiable information of customers	0%
c. Impact, if any, of the data breaches	
No such instance has taken place in FY 2025-26.	

Leadership Indicator

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).
https://inoxcva.com/
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services
To ensure safety and operational efficiency, the entity provides an OEM manual with every supply, supplemented by instructional training videos, training sessions, and regular health check-ups.