

## Business Responsibility and Sustainability Report for the financial year 2025-26

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity: L35999TN1962PLC004943
2. Name of the Listed Entity - Sundram Fasteners Limited (SFL)
3. Year of incorporation - 1962
4. Registered office address - No. 98 - A, VII Floor, Dr. Radhakrishnan Salai, Mylapore, Chennai 600 004
5. Corporate office address - No. 98 - A, VII Floor, Dr. Radhakrishnan Salai, Mylapore, Chennai - 600 004
6. E-mail - investorshelpdesk@sfl.co.in
7. Telephone: +91 44 28478500
8. Website – www.sundram.com
9. Financial year for which reporting is being done – FY 2025-26
10. Name of the Stock Exchange(s) where shares are listed - National Stock Exchange of India Limited ('NSE') and BSE Limited ('BSE')
11. Paid-up Capital – Rs. 21.01 crores
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:  
  
Sri. R Ganesh, Vice President – Finance & Projects  
+91 44 2847 8500  
investorshelpdesk@sfl.co.in
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 basis
14. Name of the assurance provider: PKF Sridhar & Santhanam LLP, Chartered Accountants
15. Type of assessment or assurance obtained: Reasonable Assurance on BRSR Core

#### II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Metal and metal products	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	High Tensile Fasteners	25991	40.50%
2	Parts and accessories for motor vehicles	2930	59.50%

# Sundram Fasteners Limited

## 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	18	3	21
International	0	0	0

19. Markets served by the entity

a. Number of locations

Locations	Number
National (No. of States)	28 States and 8 Union Territories
International (No. of Countries)	41

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

For FY 2025-26, exports contributed about 26% of the total turnover.

c. A brief on types of customers:-

The Company manufactures a diverse range of products for varied customer segments namely from automotive, wind energy, aerospace, defence, farm equipment and industrial amongst others with significant contribution coming from the automotive segment.

## IV. Employees

20. Details as 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)
<b>EMPLOYEES</b>						
1.	Permanent (D)	2,109	1,988	94.26%	121	5.74%
2.	Other than Permanent (E)	-	-	-	-	-
3.	<b>Total employees (D + E)</b>	<b>2,109</b>	<b>1,988</b>	<b>94.26%</b>	<b>121</b>	<b>5.74%</b>
<b>WORKERS</b>						
4.	Permanent (F)	999	997	99.80%	2	0.20%
5.	Other than Permanent (G)	7,757	5,635	72.64%	2,122	27.36%
6.	<b>Total workers (F + G)</b>	<b>8,756</b>	<b>6,632</b>	<b>75.74%</b>	<b>2,124</b>	<b>24.26%</b>

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	3	2	67%	1	33%
2.	Other than Permanent (E)	-	-	-	-	-
3.	<b>Total differently abled employees (D + E)</b>	<b>3</b>	<b>2</b>	<b>67%</b>	<b>1</b>	<b>33%</b>
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	-	-	-	-	-
5.	Other than permanent (G)	-	-	-	-	-
6.	<b>Total differently abled workers (F + G)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	4	50.00%
Key Managerial Personnel (excludes Managing Director, Whole-time Director, if any)	2	-	-

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	Financial Year 2026 (Turnover rate in current FY)			Financial Year 2025 (Turnover rate in previous FY)			Financial Year 2024 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
<b>Permanent Employees</b>	11.00%	16.00%	12.00%	12.19%	21.80%	12.79%	11.55%	17.07%	11.91%
<b>Permanent Workers</b>	-	-	-	-	-	-	-	-	-

## Sundram Fasteners Limited

### 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 in / by listed entity	Does the entity indicated at column (A), participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	TVS Sundram Fasteners Private Limited	Promoter / Holding	46.95% (along with the Promoter Group)	No
2	TVS Upasana Limited	Wholly-owned subsidiary	100.00%	No
3	Sundram Non-Conventional Energy Systems Limited	Subsidiary	52.94%	No
4	Sundram Fasteners Investments Limited	Wholly-owned subsidiary	100.00%	No
5	TVS Next Limited	Subsidiary	67.65%	No
6	Sundram International Limited, United Kingdom	Wholly-owned subsidiary	100.00%	No
7	Sundram Fasteners (Zhejiang) Limited, China	Step-down subsidiary	100.00%	No
8	Cramlington Precision Forge Limited, United Kingdom	Step-down subsidiary	100.00%	No
9	Sundram International Inc., USA	Wholly-owned subsidiary	100.00%	No
10	TVS Next Inc., USA	Step-down subsidiary	67.65%	No

### VI. CSR Details

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

(ii) Turnover (in ₹) – 5,542.06 crores

(iii) Net worth (in ₹) – 4,055.08 crores

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) <i>(If Yes, then provide web-link for grievance redressal policy)*</i>	Financial Year 2026 (Current Financial Year)			Financial Year 2025 (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	Y	0	0	-	0	0	-
Investors (other than shareholders)	Y	0	0	-	0	0	-
Shareholders	Y	0	0	-	0	0	-
Employees and workers	Y	0	0	-	0	0	-
Customers	Y	0	0	-	0	0	-
Value Chain Partners	Y	0	0	-	0	0	-
Others (please specify)	NA	0	0	-	0	0	-

\* The Policy for internal stakeholder is available on the intranet portal of the organization and for external stakeholder in the website [www.sundram.com](http://www.sundram.com).

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:

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	Energy and GHG Management	Opportunity	This is critical for reducing and managing emissions and moving towards de-carbonization.	-	Positive implication
2	Waste Management	Risk	This represents the company's responsibility towards managing waste generated in the business and transitioning towards environmental preservation.	Through partnerships with Pollution Control Board authorized agencies, waste has been diverted from Landfill to Pre-processors and recyclers.	Positive implication

## Sundram Fasteners Limited

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 Management	Risk	This implies the company's judicious use of a shared resource as our operations are located in water scarce areas.	Constant efforts (recycling of water) are being made to lower the consumption of water in processes and domestic use, and to promote recycling and reusing of water wherever possible.  Increase in consumption of treated water quantity from wastewater treatment plants and rainwater harvesting thereby reducing freshwater withdrawal.	Positive implication
4	Product Stewardship	Opportunity	This holds significance as it is crucial for brand reputation and ensuring customer and end-user safety.	–	Positive implication
5	Biodiversity	Opportunity	To care about the flora and fauna around the Company's operations is equally important.	–	Positive implication
6	Human Rights and Labor Practices	Opportunity	SFL always stands for the rights and respect of its employees and firmly believes in non-tolerance and non-discrimination.	–	Positive implication
7	Employee well-being	Opportunity	Employee wellbeing is of utmost importance to SFL. SFL continuously works towards the mental, physical, and financial needs of its employees.	–	Positive implication
8	Occupational Health and Safety	Opportunity	SFL continuously strives to provide a safe workplace for its employees.	–	Positive implication
9	Training and Development	Opportunity	Enabling employees to grow professionally as well as upskill them at work is cornerstone to SFL's success as an organization.	–	Positive implication
10	Diversity and Inclusion	Opportunity	SFL firmly believes in providing opportunities to everyone and thereby becoming an inclusive organization.	–	Positive implication
11	CSR and Impact Assessment	Opportunity	SFL continuously works to provide for and uplift the communities around its operations and cater to the needs of the under privileged.	–	Positive implication
12	Fair Business Practices	Opportunity	Working ethically is central to long term sustenance of an organization. This is central to the company's vision.	–	Positive implication

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)
13	Supply chain Management	Opportunity	Management of supply chain is crucial in manufacturing the products and thereby meeting the Company's business objectives.	–	Positive implication
14	Economic Performance	Opportunity	Consistent profitability and strong financial fundamentals are necessary for the business to remain resilient and expand globally.	–	Positive implication
15	Customer Centricity	Opportunity	To become a trusted and preferred player in the market is important to growth as an organization.	–	Positive implication
16	Stakeholder Engagement	Opportunity	Stakeholders hold great significance inside and outside the organization.	–	Positive implication
17	Data Security	Risk	This emphasizes privacy and confidentiality of information of all stakeholder groups involved across the organization.	The Company has currently adopted leading industry security standards and practices to develop and implement a robust information security management framework.	Positive implication
18	Innovation Management	Opportunity	Innovation is imperative for building new products and meeting the needs of the company's customers.	–	Positive implication

**List of Principles covered under Section B of the Business Responsibility and Sustainability Report:-**

Principle	Nature of Principle
P-1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable
P-2	Businesses should provide goods and services in a manner that is sustainable and safe
P-3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P-4	Businesses should respect the interests of and be responsive to all its stakeholders
P-5	Businesses should respect and promote human rights
P-6	Businesses should respect and make efforts to protect and restore the environment
P-7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P-8	Businesses should promote inclusive growth and equitable development
P-9	Businesses should engage with and provide value to their consumers in a responsible manner

# Sundram Fasteners Limited

## 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 National Guidelines on Responsible Business Conduct (NGRBC) Principles and Core Elements.

Disclosure Questions			P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9								
<b>Policy and management processes</b>																			
1.	a.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	N	Y	Y								
	b.	Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	N	Y	Y								
	c.	Web Link of the Policies, if available	https://sundram.com/corpgov.php																
2.	Whether the entity has translated the policy into procedures. (Yes / No)		Y	Y	Y	Y	Y	Y	N	Y	Y								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)		Y	Y	Y	Y	Y	Y	N	Y	Y								
4.	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fair trade, Rainforest Alliance, and Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.		SFL is certified with IATF 16949, ISO 14001, ISO 45001, ISO/IEC 17025. All units are ISO 45001 certified except one unit, which is expected to achieve the certification in the ensuing year.																
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.		Based on stakeholder inputs and materiality assessment, the Company has identified focus areas to develop commitments, goals, and targets with defined timelines.																
6.	Performance of the entity against the specific commitments, goals and targets alongwith reasons in case the same are not met.		The performance update is captured under Environment, Social and Governance Section of the Board of Directors Report.																
<b>Governance, leadership and oversight</b>																			
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) - The statement by Ms. Arathi Krishna, Managing Director forms part of the ESG report available at <a href="https://sundram.com/esgreport.php">https://sundram.com/esgreport.php</a>																		
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).		Ms. Arathi Krishna, Managing Director																
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.		Ms. Arathi Krishna, Managing Director is responsible for decision making on sustainability related issues.																
10.	Details of Review of NGRBCs by the Company:																		
	<b>Subject for Review</b>	<b>Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee</b>	<b>Frequency (Annually / Half yearly / Quarterly / Any other – please specify)</b>																
			P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8
	Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	N	Y	Y	Quarterly								
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	N	Y	Y	Quarterly								
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.	<b>Frequency</b>																	
		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
		N	N	N	N	N	N	N	N	N	-	N	N	N	N	N	N	N	N
		The implementation of certain policies like CSR policy, Whistle Blower Policy, are covered as part of the Statutory and Secretarial audit requirement.																	

12.	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:									
	<b>Questions</b>	<b>P 1</b>	<b>P 2</b>	<b>P 3</b>	<b>P 4</b>	<b>P 5</b>	<b>P 6</b>	<b>P 7</b>	<b>P 8</b>	<b>P 9</b>
	The entity does not consider the principles material to its business (Yes/No)	Considering the nature of Company’s business, principle 7 has limited applicability. The Company complies with Regulations governing its operations and has taken initiatives to promote inclusive growth and environmental sustainability.								
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-								
	The entity does not have the financial or / human and technical resources available for the task (Yes/No)	-								
	It is planned to be done in the next financial year (Yes/No)	-								
	Any other reason (please specify)	-								

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible

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

**Essential Indicators**

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

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	% of persons in respective category covered by awareness programs
Board of Directors	12	The members of the Board and KMPs are apprised of developments as part of regulatory updates about the changes in various regulations relevant for Sundram Fasteners Limited. Additionally, presentations on select topics is also made to the risk management Committee.	100%
Key Managerial Personnel (KMP)	47		
Employees other than Board and KMP	218 internal training programs 296 external training programs	-Customer Focus -Process / Operational excellence -Finance for Non-Finance Leading Leaders to Leadership -Lean Six Sigma -CQI9 (Heat Treat System Assessment) -World Class Supply Chain Management -SOP Mastery -Big Picture Thinking -IR Practice and Legal Compliances -Team Development Program -Women Wellbeing Workshop -Mental Wellbeing workshop -Communicate to Succeed -Enhancing Interpersonal Effectiveness Across Teams -Behavior Based Safety -Create a Workable Budget	100%
Workers	Multiple sessions	Health and safety, and Skill upgradation	100%

## Sundram Fasteners Limited

- 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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of regulatory/ enforcement agencies / Judicial Institutions	Amount in INR	Brief of the case	Has an appeal been preferred (Yes/No)
Penalty/Fine	Nil				
Settlement					
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of regulatory/ enforcement agencies / Judicial Institutions	Brief of the case	Has an appeal been preferred (Yes/No)	
Imprisonment	Nil				
Punishment					

- 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
Not Applicable	

- 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.

The organization's business-as-usual activities, strategies, manufacturing systems, and stakeholder engagement practices are guided by its policies such as the Code of Conduct, Code of Fair Practices, and Whistleblower Policy, covering the internal stakeholders, thereby promoting a transparent business culture, a safe working environment, and increased long-term stakeholders' sustainable value.

The Code of Conduct policy document ensures compliance with the regulatory requirements, including but not limited to anti-corruption or anti-bribery policy, lays out the roles and responsibilities to be carried out with honesty and integrity. The policy is available on the Company's website: [www.sundram.com](http://www.sundram.com).

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

	Financial Year 2026 Current financial year	Financial Year 2025 Previous financial year
Directors	Nil	
KMPs		
Employees		
Workers		

- 6) Details of complaints with regard to conflict of interest:

	Financial Year 2026 Current financial year		Financial Year 2025 Previous financial year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of directors	Nil			
Number of complaints received in relation to issues of conflict of interest of KMPs				

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. **Not Applicable**

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

	Financial Year 2026 Current financial year	Financial Year 2025 Previous financial year
Number of days of accounts payable	81	70

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	Financial Year 2026 (Current Financial Year)	Financial Year 2025 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of sales	a. Sales to dealers / distributors as % of total sales	11.30%	11.06%
	b. Number of dealers / distributors to whom sales are made	185	141
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	48.08%	45.09%
Share in RPTs in	a. Purchases (Purchases with Related parties / total purchases)	0.63%	0.52%
	b. Sales (Sales to related parties / Total Sales)	2.51%	2.57%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	90.98%	90.52%
	d. Investments (Investments in related parties / Total investments made)	92.08%	90.48%

### Leadership Indicators

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

Total number of awareness programs held	Topic/principles covered under training	% of value chain partners covered (by value of business done with partners) under awareness programs
Multiple sessions	The programs include providing training on processes and topics such as 5S, Safety, product inspection and handling FMEA, SOP, 7QC tools, QC story and tools, Kaizen, Quality Manual, Kanban, Green Supply chain, PPAP (Production Part approval process), ESG and other Quality Management Systems related topics.  Total Quality Management (TQM) training is extended to sub-contractors to support them in manufacturing and supplying high quality products.	100% of downstream value chain partners

# Sundram Fasteners Limited

- 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 Code of conduct defines clauses related to conflict of interest, confidentiality maintenance, protection of assets, and corporate opportunities to avoid exploitation of organisation properties for personal gain.

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

### Essential Indicators

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

	Financial Year 2026 Current Financial year	Financial Year 2025 Previous Financial year	Details of improvement in environment and social aspects
R&D	-	-	-
Capex	0.21%	2.76%	Capex investments in renewable energy projects and other specific technologies / equipment to improve environmental and social aspects.

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

The sourcing is driven based on customer requirements. Wherever possible, the Company endeavors to sustain its procurement from the suppliers due to their linkage to Product Part Approval Process (PPAP) given the nature of industry.

As part of this, a Supplier Code of Conduct was framed that contains comprehensive coverage of all the ESG principles. The same was circulated to the vendors during the financial year.

- b. If yes, what percentage of inputs was sourced sustainably? Not Applicable

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

The products manufactured by the Company are engineered to OEM's specifications that are directly integrated into the assembly and consequently the end-of-life reclamation does not apply to the products dealt by the Company.

To comply with Central Pollution Control Board (CPCB)'s Extended Producer Responsibility (EPR) requirements, the Company responsibly offset the plastic packaging consumption by engaging authorized third-party agencies to collect and process an equivalent quantity of plastic waste from the environment. The Company also procured plastic credits equivalent to the waste generated for one of its factories in compliance with the Plastic Waste Management Rules.

- 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, the company is registered under the brand owner category and is actively working to reduce the generation of plastic packaging waste through the substitution of alternative materials. In parallel, and in alignment with the Extended Producer Responsibility (EPR) framework, the Company offsets its residual plastic packaging footprint by facilitating the collection and environmentally sound processing of an equivalent quantity of plastic waste, in compliance with the requirements prescribed by the Ministry of Environment, Forest & Climate Change (MoEFCC) and the Central Pollution Control Board (CPCB).

### 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?

NIC Code	Name of Product / service	% of total turnover contributed	Boundary for which 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
The organization has not conducted any Life Cycle Assessments (LCA).					

- 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 risk/concern	Action taken
Not Applicable		

- 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 reused input material to total material	
	Financial Year 2026 Current financial year	Financial Year 2025 Previous financial year
Raw Materials (Iron, MS)	36%	37%

- 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:

	Financial Year 2026 Current financial year			Financial Year 2025 Previous financial year		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

The Company's products are not subject to end-of-life reclamation as stated in reply to question no.3 of the Essential Indicators.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

In compliance with Extended Producer Responsibility (EPR) Regulation, 100% of our packing material is reclaimed and processed through Authorised Plastic Waste Processors.

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

#### Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent employees</b>											
Male	1,988	1,988	100.00%	1,988	100.00%	-	-	1,988	100.00%	-	-
Female	121	121	100.00%	121	100.00%	121	100.00%	-	-	121	100.00%
<b>Total</b>	<b>2,109</b>	<b>2,109</b>	<b>100.00%</b>	<b>2,109</b>	<b>100.00%</b>	<b>121</b>	<b>100.00%</b>	<b>1,988</b>	<b>100.00%</b>	<b>121</b>	<b>100.00%</b>
<b>Other than Permanent employees</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Sundram Fasteners Limited

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

ESI is applicable for employees engaged on contractual basis.

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)
<b>Permanent workers</b>											
Male	997	997	100.00%	997	100.00%	-	-	997	100.00%	-	-
Female	2	2	100.00%	2	100.00%	2	100.00%	-	-	2	100.00%
<b>Total</b>	<b>999</b>	<b>999</b>	<b>100.00%</b>	<b>999</b>	<b>100.00%</b>	<b>2</b>	<b>100.00%</b>	<b>997</b>	<b>100.00%</b>	<b>2</b>	<b>100.00%</b>
<b>Other than Permanent workers</b>											
Male	5,635	5,635	100.00%	5,635	100.00%	-	-	-	-	-	-
Female	2,122	2,122	100.00%	2,122	100.00%	-	-	-	-	2,122	100.00%
<b>Total</b>	<b>7,757</b>	<b>7,757</b>	<b>100.00%</b>	<b>7,757</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,122</b>	<b>100.00%</b>

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

	Financial Year 2026 (Current Financial Year)	Financial Year 2025 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.10%	0.11%

Only cost incurred towards insurance premium is considered for the purpose of disclosure.

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

Benefits	Financial Year 2026 (Current Financial Year)			Financial Year 2025 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with 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	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y

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.

The Company has engaged persons who are differently abled primarily in office functions. In the corporate office, there is a provision for lift to facilitate persons approaching office have easy access. Most of the Company's operations are out of factories located in ground floor. In the plants, most of the offices are planned to be on the ground floor with clear identifications for approaching any location.

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, equal opportunity employment process is reflected throughout SFL's policies and procedures. SFL does not discriminate employment opportunities based on race, colour, religion, caste, community, language, gender, national, origin, age, or disability.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.00%	99.00%	100.00%	100.00%
Female	90.00%	80.00%	100.00%	100.00%
<b>Total</b>	<b>99.00%</b>	<b>96.00%</b>	<b>100.00%</b>	100.00%

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than permanent workers	Yes
Permanent employees	Yes
Other than permanent employees	Yes

Proper channels have been provided for workers and employees of the Company to discuss any workplace-related complaints with their factory Human Resource (HR) personnel. There is also a provision of an escalation matrix if their concerns are not satisfactorily resolved, i.e., through immediate supervisor / Head of Department / Unit or Divisional HR heads / Unit Head / Divisional Presidents / Head HR / Management.

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

Category	Financial Year 2026 (Current Financial Year)			Financial Year 2025 (Previous Financial year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of associations or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of associations or Union (D)	% (D / C)
<b>Total Permanent Employees</b>	<b>2,109</b>	-	-	<b>2,156</b>	-	-
- Male	1,988	-	-	2,023	-	-
- Female	121	-	-	133	-	-
<b>Total Permanent workers</b>	<b>999</b>	<b>864</b>	<b>86.49%</b>	<b>1,029</b>	<b>896</b>	<b>87.07%</b>
- Male	997	863	86.56%	1,027	895	87.15%
- Female	2	1	50.00%	2	1	50.00%

- 8) Details of training given to employees and workers:

Category	Financial Year 2026 (Current Financial Year)					Financial Year 2025 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Permanent Employees</b>										
Male	1,988	1,988	100.00%	1,988	100.00%	2,023	2,023	100.00%	2,023	100.00%
Female	121	121	100.00%	121	100.00%	133	133	100.00%	133	100.00%
<b>Total</b>	<b>2,109</b>	<b>2,109</b>	<b>100.00%</b>	<b>2,109</b>	<b>100.00%</b>	<b>2,156</b>	<b>2,156</b>	<b>100.00%</b>	<b>2,156</b>	<b>100.00%</b>
<b>Other than Permanent Employees</b>										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Sundram Fasteners Limited

Category	Financial Year 2026 (Current Financial Year)					Financial Year 2025 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Permanent Workers</b>										
Male	997	997	100.00%	997	100.00%	1,027	1,027	100.00%	1,027	100.00%
Female	2	2	100.00%	2	100.00%	2	2	100.00%	2	100.00%
<b>Total</b>	<b>999</b>	<b>999</b>	<b>100.00%</b>	<b>999</b>	<b>100.00%</b>	<b>1,029</b>	<b>1,029</b>	<b>100.00%</b>	<b>1,029</b>	<b>100.00%</b>
<b>Other than Permanent Workers</b>										
Male	5,635	5,635	100.00%	5,635	100.00%	5,342	5,342	100.00%	5,342	100.00%
Female	2,122	2,122	100.00%	2,122	100.00%	2,011	2,011	100.00%	2,011	100.00%
<b>Total</b>	<b>7,757</b>	<b>7,757</b>	<b>100.00%</b>	<b>7,757</b>	<b>100.00%</b>	<b>7,353</b>	<b>7,353</b>	<b>100.00%</b>	<b>7,353</b>	<b>100.00%</b>

1. Training on health and safety can include general training on health and safety as well as training on specific work-related hazards, hazardous activities, or hazardous situations. It can also include training on mental health.
2. Training programs on skill upgradation can include both internal training courses and funding support for external training or education.

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

Category	Financial Year 2026 (Current Financial Year)			Financial Year 2025 (Previous Financial year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	1,988	1,988	100.00%	2,023	2,023	100.00%
Female	121	121	100.00%	133	133	100.00%
<b>Total</b>	<b>2,109</b>	<b>2,109</b>	<b>100.00%</b>	<b>2,156</b>	<b>2,156</b>	<b>100.00%</b>
<b>Workers</b>						
Male	997	997	100.00%	1,027	1,027	100.00%
Female	2	2	100.00%	2	2	100.00%
<b>Total</b>	<b>999</b>	<b>999</b>	<b>100.00%</b>	<b>1,029</b>	<b>1,029</b>	<b>100.00%</b>

10) Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No).  
If yes, the coverage such system?  
Yes. SFL has implemented occupational health and safety measures across all the manufacturing locations. All units are ISO 45001 certified except one unit, which is expected to achieve the certification in the ensuing year.
- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?  
Each site at SFL has its own safety department and its own safety goals and objectives. The sites follow the Plan, Do, Check, Act (PDCA) framework in meeting the objectives. Once the PDCA is complete, it is followed by the assessment of the safety impacts. To identify the safety-related risks across all the sites, the company performs Hazard Identification and Risk Assessment (HIRA).
- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N) - 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	Financial Year 2026 (Current Financial Year)	Financial Year 2025 (Previous Financial year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	0.04	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	1	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	1	Nil

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

Company's top management conducts timely review of all the factories with regards to Health and Safety compliance. External application is used by factories to monitor legal compliance. The factories also conduct monthly safety audits, and the critical areas are identified, tracked, and closed. Employees and Workers at all levels receive relevant and necessary Health and Safety Executive training and education periodically.

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

	Financial Year 2026 (Current Financial Year)			Financial Year 2025 (Previous Financial year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	NIL	NIL	NIL	NIL	NIL
Health & Safety	NIL	NIL	NIL	NIL	NIL	NIL

14) Assessments for the year:

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

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

The workers are involved in case of any safety related incident and their feedback is collected on how the incident could have been mitigated. The safety teams prepare risk reduction strategies and implement the necessary measures to enhance the safety standards of the workspace.

#### 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)?

In the event of any unfortunate death of an employee or worker, the Company ensures that the families are compensated through Employees' Deposit Linked Insurance Scheme, Grade based insurance and insurance coverage under gratuity policy to ensure their stability and well-being.

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

Every month invoice from the value chain partners is processed upon production of documents evidencing remittance for the previous month.

## Sundram Fasteners Limited

- 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 and placed in suitable employment or whose family members have been placed in suitable employment	
	Financial Year 2026 (Current Financial Year)	Financial Year 2025 (Previous Financial year)	Financial Year 2026 (Current Financial Year)	Financial Year 2025 (Previous Financial year)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

Yes. During the tenure the Company support employee schemes comprising defined benefit and contribution plans, such as gratuity, group terminal plan, and provident fund provisions. The Company has a dedicated financial well-being program which focuses on addressing the career ending resulting from retirement. The Company have also extended the working tenure of talented resources.

- 5) Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%. The Company conducts annual supplier audits for all its value chain partners through site visits to their respective facilities. The Company reviews their safety standards and working conditions and ensures that the partners comply with all relevant laws and regulations. In addition to the audits, the Company also conducts workshops and training programs to help the suppliers improve the overall ESG performance.
Working Conditions	

- 6) Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners. Not Applicable

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

#### Essential Indicators

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

The Company has mapped its internal and external stakeholders based on the impact of the stakeholders on the company's operations. It uses both formal and informal mechanisms to engage with various stakeholders to understand their concerns and expectations. Individual departments within the organization have roles and responsibilities identified and defined to engage with various stakeholders. The company has developed a stakeholder engagement framework that outlines how the company will engage with each stakeholder group to address their needs and concerns and build mutually beneficial relationships.

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

Stakeholder group	Whether identified as vulnerable/ marginalized group (Yes/ No)	Channel of communication (Email, SMS, Newspaper, Pamphlet, Advertisement, Community meetings, notice board, website), others	Frequency of engagement (Annually/ Semi-annually/ quarterly/others please specify)	Purpose and scope of engagement including key topics and concerns raised during each engagement
Employees	No	Internal communication platforms, Learning and Development programs, Engagement initiatives,	Continuous	High Performance Work Culture, Talent development and retention, fulfilment of Company's vision, mission and achieving sustainability objectives, Professional capacity building, Cordial industrial relation, Occupational health and safety, and safe working environment.

Stakeholder group	Whether identified as vulnerable/ marginalized group (Yes/ No)	Channel of communication (Email, SMS, Newspaper, Pamphlet, Advertisement, Community meetings, notice board, website), others	Frequency of engagement (Annually/ Semi-annually/ quarterly/others please specify)	Purpose and scope of engagement including key topics and concerns raised during each engagement
Customers	No	Digital platforms and applications, In - person engagement, Customer satisfaction survey, Feedback mechanisms	Continuous	Product and service quality, Complaint resolution, On-time delivery
Suppliers	No	In - person engagement, Supplier meetings, Supplier assessment, Trainings and workshops	Continuous	Product and service quality, Complaint resolution, On-time delivery
Investors	No	Press releases and publications, Investor conferences and Meetings, Annual General Meeting, Stock Exchange announcements	Need-based / Continuous	Financial performance, Business updates, Growth plans, Product innovation pipeline, ESG performance
Regulators	No	Compliance related filings, announcements in the website and paper advertisement	Continuous	Statutory compliance requirements: environmental, social and governance
Local Communities & NGOs	Yes	Corporate Social Responsibility initiatives	Need-based	Improved access to healthcare, education, Welfare measures and financial assistance to the underprivileged, Community development measures

### 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.

Making use of both formal and informal channels, the Company interacts with stakeholders to learn about the economic, environmental, and social concerns that are important to them. Throughout these interactions, the Company keeps stakeholders informed about the organization's development and solicit their input, ideas, needs, and concerns.

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, SFL's primary ESG material topics have been determined through stakeholder discussions. Taking the inputs into consideration, the Company has developed strategies to mitigate the risks arising from material topics.

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

SFL takes part in community engagements predominantly focusing on education and healthcare for vulnerable groups. In the early 90s, certain requests of the people of Aviyur village near SFL Krishnapuram operations were considered and SFL's leadership decided to bring education to the community through development of a school. It was decided to start an English medium school for the people from the village offering quality education. The Sundram Medical Centre was established to support and offer free healthcare facilities to the villages near SFL's Krishnapuram operations. This medical centre has benefitted over 2,500 families by providing them with quality medical care and enabling education and training for people on health-related aspects. SFL offers financial support for the Sundram Matriculation Higher Secondary School and Sundram Medical Center.

# Sundram Fasteners Limited

## PRINCIPLE 5 : Businesses should respect and promote human rights

### Essential Indicators

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

Category	Financial Year 2026 Current Financial Year			Financial Year 2025 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	2,109	2,109	100.00%	2,156	2,156	100.00%
Other than permanent	-	-	-	-	-	-
<b>Total Employees</b>	<b>2,109</b>	<b>2,109</b>	<b>100.00%</b>	<b>2,156</b>	<b>2,156</b>	<b>100.00%</b>
<b>Workers</b>						
Permanent	999	999	100.00%	1,029	1,029	100.00%
Other than permanent	7,757	7,757	100.00%	7,353	7,353	100.00%
<b>Total Workers</b>	<b>8,756</b>	<b>8,756</b>	<b>100.00%</b>	<b>8,382</b>	<b>8,382</b>	<b>100.00%</b>

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

Category	Financial Year 2026 Current Financial Year					Financial Year 2025 Previous Financial Year				
	Total (A)	Equal to Minimum wage		More than Minimum wage		Total (D)	Equal to Minimum wage		More than Minimum wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
<b>Permanent</b>	<b>2,109</b>	-	-	<b>2,109</b>	<b>100.00%</b>	<b>2,156</b>	-	-	<b>2,156</b>	<b>100.00%</b>
Male	1,988	-	-	1,988	100.00%	2,023	-	-	2,023	100.00%
Female	121	-	-	121	100.00%	133	-	-	133	100.00%
<b>Workers</b>										
<b>Permanent</b>	<b>999</b>	-	-	<b>999</b>	<b>100.00%</b>	<b>1,029</b>	-	-	<b>1,029</b>	<b>100.00%</b>
Male	997	-	-	997	100.00%	1,027	-	-	1,027	100.00%
Female	2	-	-	2	100.00%	2	-	-	2	100.00%
<b>Other than Permanent</b>	<b>7,757</b>	-	-	<b>7,757</b>	<b>100.00%</b>	<b>7,353</b>	-	-	<b>7,353</b>	<b>100.00%</b>
Male	5,635	-	-	5,635	100.00%	5,342	-	-	5,342	100.00%
Female	2,122	-	-	2,122	100.00%	2,011	-	-	2,011	100.00%

- 3) Details of remuneration/salary/wages

As a responsible manufacturing company, SFL believes in fair remuneration for all the employees, regardless of their level within the organization. The Company's compensation practices are regularly reviewed to ensure that they are aligned with SFL's values and that they are fair and equitable across all levels of the organization.

a. Median remuneration / wages:

₹ in crores

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)	4	0.19	4	4.75
Key Managerial Personnel	2	0.85	-	-
Employees other than BoD and KMP	1,986	0.07	121	0.06
Workers	997	0.07	2	0.03

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

	Financial Year 2026 Current Financial Year	Financial Year 2025 Previous Financial Year
Gross wages paid to females as % of total wages	3.37%	2.84%

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

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

Proper channels have been provided for workers and employees to discuss any workplace-related complaints with their individual HR. There is also a provision of an escalation matrix if their concerns are not satisfactorily resolved.

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

	Financial Year 2026 Current financial year			Financial Year 2025 Previous financial year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other than human rights issues	-	-	-	-	-	-

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

	Financial Year 2026 Current financial year	Financial Year 2025 Previous financial year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	NA	NA

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

The Company's policy protects complainants wishing to raise a concern about any serious irregularities within the Company. Employees are assured that they will not be identified as the complainant and that the information received is truly confidential.

# Sundram Fasteners Limited

The Code of Conduct also includes provisions that address topics such as discrimination, harassment, ethical behavior among others that fosters a sense of trust and safety, promotes, and enhances the overall reputation of an organization.

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

10) Assessments for the year:

SFL strictly prohibits any forms of Child labor, forced labor, and ensures the same as a prerequisite to value chain partners. In the key agreements, the Company generally incorporates clauses that mandates value chain partners to bind themselves for ensuring compliances with all the laws applicable to them.

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

11) Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above. Not Applicable

## Leadership Indicators

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

There has been no such event requiring the Company to modify / introduce a process as a result of addressing human rights grievances / complaints.

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

The coverage of human rights policy being exercised at the Company is applicable to all stakeholders and not merely restricted to the employees in the workplace.

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

Yes. The Company has engaged persons who are differently abled primarily in office functions. In the corporate office, there is a provision for lift to facilitate persons approaching offices have easy access. Most of the operations including factories and offices are located on the ground floor with identifications for approaching any location.

4. Details on assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Child Labor	100%
Forced/involuntary Labor	100%
Sexual Harassment	-
Discrimination at workplace	-
Wages	-
Others - please specify	-

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above - Not Applicable

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

**Essential Indicators**

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

Parameter	Financial Year 2026 (Current Financial Year)	Financial Year 2025 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (GJ) (A)	7,22,725	5,66,224
Total fuel consumption (GJ) (B)	-	-
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (GJ) (A+B+C)</b>	7,22,725	5,66,224
<b>From non-renewable sources</b>		
Total electricity consumption (GJ) (D)	3,91,470	5,40,035
Total fuel consumption (GJ) (E)	3,16,369	3,13,299
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non-renewable sources. (GJ) (D+E+F)</b>	7,07,839	8,53,334
<b>Total energy consumed (GJ) (A+B+C+D+E+F)</b>	14,30,564	14,19,558
<b>Energy intensity per rupee of turnover</b> (Total energy consumed/Revenue from operations)	0.0000258	0.0000272
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)	0.00000127	0.00000132
<b>Energy intensity in terms of physical output</b> (Total Energy Consumed / Total Permanent Employees)	460.28	445.70
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? (Y/N) If yes, name of the external agency- Yes, Reasonable assurance has been undertaken by PKF Sridhar & Santhanam LLP on the indicators in the table above for Standalone figures for FY2025-26, in accordance with SSAE 3000.

Previous year figures have been regrouped and rearranged to make them comparable with the current year figures.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable, since the Company is not identified as designated consumer.

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

Parameter	Financial Year 2026 (Current Financial Year)	Financial Year 2025 (Previous Financial Year)
<b>Water withdrawal by source (in kilo litres)</b>		
(i) Surface water	-	-
(ii) Groundwater	1,98,291	1,88,759
(iii) Third party water	4,55,872	4,54,228
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilo litres) (i + ii + iii + iv + v)</b>	<b>6,54,163</b>	<b>6,42,987</b>
<b>Total volume of water consumption (in kilo litres)</b>	<b>6,48,210</b>	<b>6,36,192</b>
<b>Water intensity per rupee of turnover</b> (Total water consumption / Revenue from operations)	<b>0.0000117</b>	<b>0.0000122</b>
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)	0.000000575	0.000000591
<b>Water intensity in terms of physical output</b> (Total Water consumption / Total Permanent Employees)	208.56	199.75
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? (Y/N) If yes, name of the external agency- Yes, Reasonable assurance has been undertaken by PKF Sridhar & Santhanam LLP on the indicators in the table above for Standalone figures for FY2025-26, in accordance with SSAE 3000.

Previous year figures have been regrouped and rearranged to make them comparable with the current year figures.

## Sundram Fasteners Limited

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

Parameter	Financial Year 2026 (Current Financial Year)	Financial Year 2025 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in Kilo litres)</b>		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment – Level of treatment = Primary Treatment	5,953	6,795
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total Water discharged (in Kilo liters)</b>	<b>5,953</b>	<b>6,795</b>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- Yes, Reasonable assurance has been undertaken by PKF Sridhar & Santhanam LLP on the indicators in the table above for Standalone figures for FY2025-26, in accordance with SSAE 3000 and SAE 3410

Previous year figures have been regrouped and rearranged to make them comparable with the current year figures.

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

Yes. The Company has implemented Zero Liquid Discharge (ZLD) across most of the units, eliminating discharge of wastewater. At Uttarakhand Unit, in order to comply with the Common Effluent Treatment Plant (CETP) requirements to provide water to the nearby locality, the primary treated wastewater is being discharged to CETP for further use.

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

Parameter	Please specify unit	Financial Year 2026 (Current Financial Year)	Financial Year 2025 (Previous Financial Year)
NOx	Tons	94.60	88.38
SOx	Tons	34.90	44.76
Particulate matter (PM)	Tons	249.85	228.87
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others - please specify		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- Not Applicable

Previous year figures have been regrouped and rearranged to make them comparable with the current year figures.

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

<b>Parameter</b>	<b>Unit</b>	<b>Financial Year 2026 (Current Financial Year)</b>	<b>Financial Year 2025 (Previous Financial Year)</b>
<b>Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)</b>	<i>Metric tonnes of CO<sub>2</sub> equivalent</i>	24,160	25,153
<b>Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)</b>	<i>Metric tonnes of CO<sub>2</sub> equivalent</i>	77,207	1,06,507
<b>Total Scope 1 and Scope 2 emissions per rupee of Turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.000001829	0.000002527
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.000000090	0.000000122
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output (tCO<sub>2</sub>e / Total Permanent Employees)</b>		32.61	41.34
<b>Total Scope 1 and Scope 2 emission intensity (optional)</b> – 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) If yes, name of the external agency. Yes, Reasonable assurance has been undertaken by PKF Sridhar & Santhanam LLP on the indicators in the table above for Standalone figures for FY2025-26, in accordance with SSAE 3000 and SAE 3410.

Previous year figures have been regrouped and rearranged to make them comparable with the current year figures.

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

Yes. The Company will be implementing measures to lower scope 1 emissions by reducing the dependency on higher Global Warming Potential (GWP) refrigerants to lower/alternative with lower GWP refrigerants, reducing the power outages from Electricity Board by upgradation to dedicated feeders thereby reducing diesel consumption for diesel generators, replacing fossil fuel based heating to electric heating in process, usage of electric vehicles for in-bound logistics, usage of battery energy storage to meet minor power outage requirements. The Company is reducing its Scope 2 emission intensity through procurement of renewable energy, installation of onsite solar power plants and implementation of energy efficiency measures. The Company procures around 64% of the power from renewable sources.

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

<b>Parameter</b>	<b>Financial Year 2026 (Current Financial Year)</b>	<b>Financial Year 2025 (Previous Financial Year)</b>
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste <b>(A)</b>	298.08	312.97
E-waste <b>(B)</b>	13.06	13.89
Bio-medical waste <b>(C)</b>	0.033	0.027
Construction and demolition waste <b>(D)</b>	0.00	0.00
Battery waste <b>(E)</b>	2.36	6.78
Radioactive waste <b>(F)</b>	0.00	0.00
Other Hazardous waste. Please specify, if any. <b>(G)</b>	8,490.65	7,577.19
Other Non-hazardous waste generated <b>(H)</b> . Please specify, if any. (Wood, Metal Scraps, etc.)	40,144.82	38,220.87
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>48,949.00</b>	<b>46,131.72</b>

## Sundram Fasteners Limited

<i>Parameter</i>	<b>Financial Year 2026 (Current Financial Year)</b>	<b>Financial Year 2025 (Previous Financial Year)</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)	0.00000088	0.00000089
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP)	0.000000043	0.000000043
<b>Waste intensity in terms of physical output</b> (Total waste generated / Total Permanent employees)	15.75	14.48
<b>Waste intensity (optional)</b> – the relevant metric may be selected by the entity	-	-
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	41,014.11	39,136.69
(ii) Re-used	92.66	85.11
(iii) Other recovery operations	7,507.47	5,222.12
<b>Total</b>	<b>48,614.24</b>	<b>44,443.92</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	95.47	108.42
(ii) Landfilling	239.29	1,579.38
(iii) Other disposal operations	0	0
<b>Total</b>	<b>334.76</b>	<b>1,687.80</b>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency-. Yes, Reasonable assurance has been undertaken by PKF Sridhar & Santhanam LLP on the indicators in the table above for Standalone figures for FY2025-26, in accordance with SSAE 3000.

Previous year figures have been regrouped and rearranged to make them comparable with the current year figures.

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.

Through partnerships with authorized agencies, the Company constantly strives to develop mechanisms of recycling and reusing hazardous waste generated across its operations. Since the majority of the Company's products are composed of steel, the MS scrap generated is being recycled and re-used by feeding the scrap into steel melting furnaces. The company's manufacturing operations have been optimized to reduce the usage of hazardous chemicals in the processes. Hazardous waste like sludges, waste or residues containing oil are directed to cement industries for co-incineration as per Tamil Nadu Pollution Control Board (TNPCB) norms and the remaining hazardous wastes are recycled through TNPCB authorized agencies. Apart from that, sludge generated from Sewage Treatment Plant (STP) is being used as manure for green belt development activities as per the Consent To Operate (CTO) issued by TNPCB.

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.
Not Applicable			

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
Not Applicable					

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

S. No.	Specify the law / regulation / guidelines which 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
Not Applicable				

Yes. The Company is compliant with all applicable environmental laws and regulations in India. To ensure compliance, the Company has implemented a comprehensive environmental management system that monitors environmental performance and enhances the decision-making processes.

### Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilo litres):

As per Water Research Institute (WRI), Indian sub-continent is under water stress area, (Refer- <https://www.wri.org/applications/aqueduct/water-risk-atlas>). Therefore, Company wide efforts had been made for SFL India operations to increase treated water quantity from wastewater treatment plants and rainwater harvesting thereby reducing freshwater withdrawal. Constant efforts (recycling of water) are being made to lower the consumption of water in process and domestic use, and to promote recycling and reusing of water wherever possible.

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

SFL is in the process of assessing its scope 3 emissions based on the GHG Protocol. The Company is developing the necessary capabilities to account the emissions of the applicable scope 3 categories.

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

Not Applicable.

## Sundram Fasteners Limited

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 ( <i>Web-link, if any, may be provided alongwith summary</i> )	Outcome of the initiative
Nil			

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.  
The Company has a dedicated Emergency Response team (ERT) across all the sites to address all potential risks and ensure the continuity of operations and protect the business's bottom line. The ERT members are trained on potential incidents and mock drills are conducted to identify the gaps and ensure the right process is followed.
6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.  
There is no significant adverse impact on the environment, arising from the value chain of SFL.
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.  
Supplier assessment includes aspects such as environmental, legal compliance, health, and safety, training, business continuity, financial sustainability, and product quality, among many others.
8. How many Green Credits have been generated or procured:
- By the Company: Nil
  - By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Nil

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

#### **Essential Indicators**

- Number of affiliations with trade and industry chambers / associations.  
SFL is associated with twelve trade and industry associations
  - List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to:-

S. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State/National)
1	Automotive Component Manufacturers Association of India	National
2	Madras Chamber of Commerce & Industry	State
3	The Confederation of Indian Industry	National
4	Employer's Federation of South India	National
5	Indo American Chamber of Commerce	National
6	Indo German Chamber of Commerce	National
7	Engineering Export Promotion Council	National
8	Federation of Indian Export	National
9	Export Promotion Council of EOUs and SEZ	National
10	Indian Wind Power Association	National
11	Tamil Nadu Electricity Consumer's Association	State
12	The Aerospace Industry Development Association of Tamil Nadu	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
-	-	-

### Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information is available in public domain (Yes/No)	Frequency of review by board (Annually/Half yearly/Quarterly/ Others please specify)	Web-link if available
The Company has not advocated any public policy					

### PRINCIPLE 8 : Businesses should promote inclusive growth and equitable development

#### Essential Indicators

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

Name and brief details of project	SIA Notification Number	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant web link
Not Applicable					

- 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	Number of project affected families (PAFs)	% of PAFs covered by R&R	Amount paid to PAFs in FY (INR)
Not Applicable						

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

The Company's HR teams from the respective manufacturing units are tasked with receiving and redressing grievances of the communities close to the units. Any major grievances are taken up by the corporate HR team.

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

	Financial Year 2026 (Current Financial Year)	Financial Year 2025 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	43%	48%
Directly from within India	94%	91%

SFL procures from vendors based on quality, cost, and delivery aspects. SFL strives for a fair, transparent, and inclusive, procurement process that provides equal opportunities for all suppliers

## Sundram Fasteners Limited

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

Location	Financial Year 2026 (Current Financial Year)	Financial Year 2025 (Previous Financial Year)
Rural	24.75%	24.99%
Semi-Urban	7.22%	7.36%
Urban	16.49%	16.67%
Metropolitan	51.54%	50.98%

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

### Leadership Indicators

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

Details of negative social impact identified	Corrective actions taken
Not Applicable	

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 (INR)
1	Tamil Nadu	Virudhunagar	₹ 1.58 Crore for Krishna Educational Society (KES) [Sundram Matriculation Higher Secondary School], Aviyur, Virudhunagar District

\* Source: <https://www.niti.gov.in>

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

No, the Company does not have a preferential procurement policy for the marginalized/vulnerable group. SFL procures from vendors based on quality, cost, and delivery aspects. Preference of the customers are also taken into consideration for procurement. SFL strives for a fair, transparent, and inclusive, procurement process that provides equal opportunities for all suppliers.

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

Not Applicable

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

Not Applicable

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
Not Applicable				

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

Name of Authority	Brief of the case	Corrective actions taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	Number of person benefitted from the CSR project	% of beneficiaries from vulnerable and marginalized groups
1	Krishna Educational Society (KES) (Sundram Matriculation Higher Secondary School)	479	100%
2	Banyan Academy of Leadership in Mental Health (BALM) – SFL Centre for Social Action & Research-Education and Research in Mental health (Education and research in mental health)	587	100%
3	Sugun Thomas Foundation (Education support and mentoring for economically challenged students)	16	100%
4	KREA University (Contribution to Krea University for conducting research studies in the area of Operations Management, Marketing, Mathematics and Environmental Studies)	588	-
5	Credit for NAPS/NATS (Stipend paid to apprentices towards skill building)	-	-
6	Clarke School for the deaf and mentally retarded (Special education to children with special needs)	138	100%
7	Rotary (Construction of toilets in Thanipoondi and Poovalmbedu villages in Tiruvallur District)	350	100%
8	MIOT (Cardiac surgery for underprivileged children)	12	100%
9	Ray of Light Foundation (Cost of cancer treatment for children)	5	100%
10	Cancer Institute [WIA] (To provide financial support for the purchase of Surface Guided Radiotherapy equipment)	8	100%
11	Resource Group for Education and Advocacy for Community Health (REACH) (Cost of Tuberculosis treatment for patients)	929	100%
12	Contribution to SPSS Trust towards Music Festival	-	-

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

**Essential indicators**

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

SFL conducts customer satisfaction surveys annually on the basis of QCD (Quality, Cost and Delivery) aspects which includes quality, delivery, logistics, and new product development. The Company reviews customer feedbacks and prioritizes addressing the complaints within seven days with detailed action plans. Trends of customer satisfaction is also tracked and monitored regularly for all manufacturing units.

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	The Company's products comply with all relevant statutory requirements. They are regularly tested to ensure compliance with relevant safety.
Safe and responsible usage	
Recycling and/or safe disposal	

## Sundram Fasteners Limited

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

	Financial Year 2026 (Current Financial Year)		Remarks	Financial Year 2025 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	Not Applicable		SFL supplies domestic and global OEMs and after market segments. The materials supplied by SFL then goes into end products manufactured by the OEMs. There is no direct sale to consumers.	Not Applicable		SFL supplies domestic and global OEMs and after market segments. The materials supplied by SFL then goes into end products manufactured by the OEMs. There is no direct sale to consumers
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Others						

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

	Number	Reasons for recall
Voluntary recalls	Not Applicable	
Forced recalls		

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, The Company has developed an information security policy which has been made available to all the employees. The policy guides the employees about the principles to protect critical information assets of the organization from any data breaches and is available in the intranet portal of the Company.

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.

There have been no issues related to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls.

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

- Number of instances of data breaches: **Nil**
- Percentage of data breaches involving personally identifiable information of customers: **Not Applicable**
- Impact, if any, of the data breaches: **Not Applicable**

### Leadership Indicators

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

Information regarding the products and services can be accessed via the link mentioned below:-

[www.sundram.com](http://www.sundram.com)

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

SFL supplies to domestic and global OEMs and after market segments. The materials supplied by SFL then goes into end products manufactured by the OEMs. To the extent legally required, SFL captures the details about safe and responsible usage of products it manufactures.

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

SFL supplies to domestic and global OEMs and after market segments. The products manufactured by the Company are engineered to OEM's specifications that are directly integrated into the assembly. Consequently, there is no interaction with the consumers directly.

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

The Company displays all the relevant information prescribed under the Legal Metrology Act, 2009.

Yes. SFL carries out customer satisfaction surveys across all manufacturing locations to collect feedback on aspects such as quality, cost, and delivery as explained in question no. 1 of the Essential Indicator.

## Independent practitioner's reasonable assurance report on Identified Sustainability Indicators (BRSR Core Indicators) in Sundram Fasteners Limited's Business Responsibility and Sustainability Report (BRSR) for the financial year 2025-2026

### To the Board of Directors of Sundram Fasteners Limited

1. We have undertaken to perform a reasonable assurance engagement, for Sundram Fasteners Limited (the 'Company') vide our Engagement Letter dated April 16, 2026, in respect of the agreed sustainability indicators listed in Annexure I to this report (the "Identified Sustainability Indicators" or "BRSR Core indicators") in accordance with the Criteria stated below. These Sustainability Indicators are included in the BRSR of the Annual Report of the Company for the year ended March 31, 2026. This engagement was conducted by our multidisciplinary team including assurance practitioners and specialists.

### Identified Sustainability Information

2. The Identified Sustainability Indicators for the year ended March 31, 2026, consist of the BRSR Core Indicators listed in Annexure I to this report and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any conclusion thereon.
3. The disclosures under this report are made on a standalone basis i.e. only for the Company.

### Criteria

4. The criteria used by the Company to prepare the Identified Sustainability Information is summarized below (hereinafter referred to as the 'BRSR Criteria'):
  - a. SEBI's circular number SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, regarding BRSR Core and Updated BRSR – Annexure I and Annexure II read with paragraph 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
  - b. SEBI Master Circular Number HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities.
  - c. Industry Standards on Reporting of BRSR Core as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD- 1/P/CIR/2024/177 dated December 20, 2024.

### Management's Responsibility

5. The Company's Management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Indicators including the reporting boundary of the Report, taking into account applicable laws and regulations related to reporting on the Sustainability Information, the identification of key aspects, engagement with stakeholders, content and presentation of the BRSR in accordance with the BRSR Criteria mentioned above. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the BRSR and measurement of Identified Sustainability Indicators, which are free from material misstatement, whether due to fraud or error.
6. The Company's Management is also responsible for ensuring that methodologies / assumptions for calculation of Identified Sustainability Indicators as included in Annexure – I are appropriately disclosed in BRSR Reporting.

### Inherent Limitations

7. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different but acceptable measures and measurement techniques that can affect comparability between entities.
8. Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the subject matter and the methods used for determining such information.

---

## **Our Independence and Quality Control**

9. We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.
10. The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements" and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## **Independent Practitioner's Responsibility**

11. Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Indicators based on the procedures we have performed and evidences we have obtained. Reasonable assurance is a high-level assurance, but it is not a guarantee that an examination conducted in accordance with standards will always detect a material misstatement where it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, that could reasonably be expected to influence the decisions of users taken on the basis of Identified Sustainability Indicators.
  12. We conducted our examination of the Identified Sustainability Indicators in accordance with the Standard on Sustainability Assurance Engagements 3000, "Assurance Engagements on Sustainability Information" ("SSAE 3000") and Standard on Assurance Engagements 3410, "Assurance Engagements on Greenhouse Gas Statements" ("SAE 3410"), issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. These standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Indicators are prepared, in all material respects, in accordance with the BRSR Criteria referred in Paragraph 4. A reasonable assurance engagement involves assessing the risk of material misstatement of the Identified Sustainability Indicators whether due to fraud or error and responding to the assessed risk as necessary to the circumstances.
  13. The procedures we performed were based on professional judgement and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling the underlying records. Given the circumstances of the engagement in performing these procedures, we;
    - a. Obtained an understanding of the Identified Sustainability Indicators and related disclosures;
    - b. Obtained an understanding of the assessment criteria and their suitability for the evaluation and /or measurement of the Identified Sustainability Indicators;
    - c. Made inquiries of Company's Management, including sustainability team, compliance team, human resource team amongst others and those with the responsibility for preparation of the Report;
    - d. Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at select plant locations on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
    - e. Based on that understanding and the risk that the Identified Sustainability Indicators may be materially misstated, determined the nature, timing and extent of further procedures.
    - f. Performed control testing and substantive testing on a selective basis of the Identified Sustainability Indicators to check that data had been appropriately measured, recorded, collated and reported.
    - g. Checked consolidation for various sites/offices and corporate office under the reporting boundary for ensuring the completeness of data being reported.
    - h. Reviewed records and performed testing including recalculation for sample data to establish an assurance trail.
    - i. Reviewed the level of adherence to the reporting criteria and the reporting framework followed by the Company in preparing the BRSR Report.
    - j. Ensured that methodology / assumptions used by management in preparation of data for reporting of Identified Sustainability Indicators are appropriate as explained in Annexure - II.
-

# Sundram Fasteners Limited

---

## Exclusions

14. Our assurance scope excludes the following and therefore we do not express an opinion on:
- Aspects of the BRSR Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Indicators.
  - Operations of the Company other than those mentioned in the "Scope of Assurance"
  - Data and information outside the defined reporting period i.e. April 2025 to March 2026 and comparative data included in the BRSR report.
  - The statements that describe the expression of opinion, belief, aspiration, expectation, aim or future intentions provided by the Company.
- Our opinion is not modified with respect to the above matters.

## Other information

15. The Company's Management is responsible for the Other information. The Other information comprises the information included within the BRSR, other than Identified Sustainability Information and our independent assurance report dated April 30, 2026, thereon.
16. Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon.
17. In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.
18. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Summary of the work we performed as the basis for our opinion

19. We exercised professional judgement and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

## Opinion

20. Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Indicators for the year ended March 31, 2026 (as stated under "Identified Sustainability Indicators") are prepared in all material respects, in accordance with the BRSR Criteria.

## Restriction on use

21. Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's BRSR and inclusion in its annual report. Accordingly, we accept no liability to anyone, other than the Company. Our Deliverables should not be used for any other purpose or by any person other than the addressees of our Deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.

## For PKF Sridhar & Santhanam LLP

Chartered Accountants

Firm Registration No. 003990S/S200018

**Ramanarayanan J**

Partner

Membership Number: 220369

UDIN: 26220369VYOEAN4483

Place of Signature: Gurugram

Date: 30-Apr-2026

---

## Identified Sustainability Indicators subject to Reasonable Assurance

S.No.	Reporting Standard Reference	Attributes
<b>Section C: Principle [P] Wise Performance Disclosures- Essential Indicators [E]</b>		
1	P-1 [E]-8	Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured).
2	P-1 [E]-9	Details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances and investments, with related parties.
3	P-3 [E]-1(c)	Spending on measures towards well-being of employees and workers (including permanent and other than permanent)
4	P-3 [E]-11	<b>Details of safety related incidents:</b> <ul style="list-style-type: none"> <li>- Lost Time Injury Frequency Rate (LTIFR) (per one million person hours worked) (employees and workers)</li> <li>- Total recordable work-related injuries (LTI) (employees and workers)</li> <li>- Number of fatalities (employees and workers)</li> <li>- High consequence work-related injury or ill-health (excluding fatalities) (employees and workers)</li> </ul>
5	P-5 [E]-3(b)	Gross wages paid to females as % of total wages paid by the entity.
6	P-5 [E]-7	<b>Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:</b> <ul style="list-style-type: none"> <li>- Total Complaints on Sexual Harassment (POSH) reported</li> <li>- Complaints on POSH as a % of female employees / workers</li> <li>- Complaints on POSH upheld</li> </ul>
7	P-6 [E]-1	<b>Details of total energy consumption (in Joules or multiples) and energy intensity:</b> <ul style="list-style-type: none"> <li>- Total Energy consumed</li> <li>- Total energy consumed from renewable sources (% of energy consumed from renewable sources)</li> <li>- Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)</li> <li>- Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)</li> <li>- Energy intensity (optional) – the relevant metric selected by the entity - Total energy consumed / Total permanent employees)</li> </ul>
8	P-6 [E]-3	<b>Disclosures related to water withdrawal and consumption:</b> <ul style="list-style-type: none"> <li>- Water withdrawal by source (in kilolitres)</li> <li>- Total volume of water withdrawal (in kilolitres)</li> <li>- Total water consumption (in kilolitres)</li> <li>- Water intensity per rupee of turnover (Total water consumed / Revenue from operations)</li> <li>- Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Water consumed / Revenue from operations adjusted for PPP)</li> <li>- Water intensity (optional) – the relevant metric selected by the entity - Total Water consumption / Total permanent employees)</li> </ul>
9	P-6 [E]-4	Water Discharge by destination and level of treatment (in kilolitres)
10	P-6 [E]-7	<b>Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:</b> <ul style="list-style-type: none"> <li>- Total Scope 1 emissions (Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)</li> <li>- Total Scope 2 emissions (Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)</li> <li>- Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)</li> </ul>

# Sundram Fasteners Limited

S.No.	Reporting Standard Reference	Attributes
		<ul style="list-style-type: none"> <li>- 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)</li> <li>- Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric selected by the entity - tCO<sub>2</sub>e / Total permanent employees</li> </ul>
11	P-6 [E]-9	<p><b>Details related to waste management by the entity:</b></p> <ul style="list-style-type: none"> <li>- Total weight of waste generated (in metric tons)</li> <li>- Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)</li> <li>- Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)</li> <li>- Waste intensity (optional) – the relevant metric selected by the entity - Total waste generated / Total permanent employees)</li> <li>- For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)</li> <li>- For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)</li> </ul>
12	P-8 [E]-4	<p><b>Percentage of input material (inputs to total inputs by value) sourced from suppliers.</b></p> <ul style="list-style-type: none"> <li>- Directly sourced from MSMEs/small producers</li> <li>- Directly from within India</li> </ul>
13	P-8 [E]-5	Job creation in smaller towns- wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis), as % of total wage cost.
14	P-9 [E]-7	<p><b>Information relating to data breaches:</b></p> <ul style="list-style-type: none"> <li>- Number of instances of data breaches</li> <li>- Percentage of data breaches involving personally identifiable information of customers</li> <li>- Impact, if any, of the data breaches</li> </ul>

## ANNEXURE II

### Principle 1 – Ethics, Transparency and Accountability

#### Q8. Number of Days of Accounts Payable

- a. **Data Source:** Accounts payable balance and Cost of goods/services procured have been extracted from the Audited Standalone Financial Statements of the Company for the year ended March 31, 2026.

#### Q9. Open-ness of Business

- a. **Trading Houses:** There are no purchases from trading houses during FY2025-26, in line with the definition of 'Trading House' as per the industry standards issued by SEBI.
- b. **Sales to Dealers/Distributors:** Disclosure relating to dealers and distributors has been determined to the extent such parties have been categorized by the Company on the basis of information available with the Company. Sales to dealers/distributors as a percentage of total sales have been computed, excluding TVS Sundram Fasteners Private Limited (Parent company). Total sales have been considered as Revenue from Operations as disclosed in the Audited Standalone Financial Statements for the year ended March 31, 2026.
- c. **Related Party Transactions:** For the purpose of computing Related Party Transaction ratios, Sales, Purchases, Loans & Advances, and Investments have been considered as disclosed in the Notes to the Audited Standalone Financial Statements of the Company for the year ended March 31, 2026. For Loans and Advances and Investments, both current and non-current have been considered and for the purpose of purchases, capital purchases has also been considered. Further, in the case of investments, carrying amounts in the audited standalone financial statements measured as per IND AS have been considered as it is.

---

### Principle 3 – Employee Well-being

#### Q1(c). Spending on Measures towards Well-being of Employees and Workers (as % of total revenue):

- a. **Coverage:** Disclosures have been made only for employees who fall under the permanent category. Workers both permanent and other than permanent have been excluded.
- b. **Components Included:** For the purpose of calculating spend on measures towards well-being of employees and workers, the Company has considered only expenses incurred towards Health Insurance and Life Insurance premiums. Other discretionary benefits such as maternity/paternity benefits, day-care facilities and other benefits have not been considered for this purpose.
- c. **Definition of Total Revenue:** Total revenue has been considered as Revenue from Operations as disclosed in the Audited Standalone Financial Statements for the year ended March 31, 2026.

#### Q11. Details of Safety Related Incidents:

- a. **Coverage:** Disclosures have been made for both employees and workers (permanent and other than permanent). Workers also include contractual/third-party contractors engaged at the Company's offices and manufacturing facilities.
- b. **LTIFR:** Disclosure relating to LTIFR has been determined on basis of payroll count as on March 31, 2026 and Forms filed under Factories Act, 1948 during the year.

### Principle 5 – Human Rights

#### Q3(b). Gross Wages Paid to Females as % of Total Wages

- a. **Scope of Computation:** For the purpose of calculating gross wages paid to female employees and workers, only permanent employees and permanent workers have been considered. Non-permanent workers have not been included in this computation.

#### Q7. Complaints filed under POSH Act, 2013

- a. **Policy Features:** The Company has established Internal Committees across all locations to address complaints under the Prevention of Sexual Harassment (POSH) Policy. Complaints can be raised directly with Internal Committee members through email or letter, with contact details of committee members displayed on notice boards across all plant locations.

### Principle 6 – Environment

#### Q1. Total Energy Consumption (GJ) and Energy Intensity

- a. **Scope:** Energy data has been reported under the Operational Control Approach, covering all manufacturing plants, Corporate Office, Warehouses, and Guest Houses of the Company under its operational control. Fuel consumption from vehicles owned by the company operating within the premises of manufacturing plants, Warehouses and corporate offices has also been included in the energy computation. Energy Purchased and received at the company's electrical input point is considered as energy consumed.
- b. **Conversion Factors:** The following conversion factors have been used for computing energy consumption: For electrical energy, diesel, LPG, petrol, and furnace oil, factors published by the Intergovernmental Panel on Climate Change have been considered, while for methanol, factors issued by the Nuclear Energy Agency have been considered.
- c. **Renewable Energy:** Renewable energy reported includes energy sourced from the following:
  - Solar energy generated at the Company's plants
  - Captive energy procured via Grid (State/National Electricity System) and purchases from third party
  - Power Exchange

- d. **Restatement of Previous Year Figures:** Previous year's figures have been restated using the same conversion factors as the current year to ensure comparability and energy consumption data from the Corporate Office and Warehouses, as well as fuel consumption from vehicles are included.
- e. **Definition of Revenue:** Revenue from Operations as disclosed in the Audited Standalone Financial Statements of the Company for the year ended March 31, 2026, has been considered for the purpose of computing energy intensity.
- f. **Energy Intensity:** Energy intensity has been expressed per crore rupees of Revenue from Operations as per the latest Audited Financial Statements of the Company.
- g. **PPP Adjustment:** Revenue from operations has been adjusted for Purchasing Power Parity (PPP) based on the latest PPP conversion factor published by IMF for the year 2026, which is 20.34 for India.
- h. **Physical Output Intensity:** Energy intensity per unit of physical output is disclosed in terms of energy intensity per full-time employee on rolls of the company as of March 31, 2026, since the various products manufactured by the Company are expressed either in terms of tonnage or number of pieces.

### Q3. Water Withdrawal, Consumption and Intensity (Kilo Litres)

- a. **Scope:** Water data has been reported covering all manufacturing plants of the company. Corporate Office, Warehouses, and Guest Houses have been excluded from the reporting scope for water.
- b. **Calculation Method:** Total water consumption has been computed as total water procured minus total water discharged outside the premises. Treated water that is used within the premises for gardening or kitchen purposes is not considered as discharged for this purpose.
- c. **Restatement of Previous Year Figures:** Previous year's figures have been restated using the same methodology adopted for the current year to ensure comparability.
- d. **Definition of Revenue:** Revenue from Operations as disclosed in the Audited Standalone Financial Statements of the Company for the year ended March 31, 2026, has been considered for the purpose of computing water intensity ratios.
- e. **PPP Adjustment:** Revenue from operations has been adjusted for Purchasing Power Parity (PPP) based on the latest PPP conversion factor published by IMF for the year 2026, which is 20.34 for India.
- f. **Physical Output Intensity:** Water intensity per unit of physical output is disclosed in terms of water intensity per full-time employee on rolls of the company as of March 31, 2026, since the various products manufactured by the Company are expressed either in terms of tonnage or number of pieces.

### Q4. Water Discharged (Kilo Litres)

- a. **Restatement of Previous Year Figures:** Previous year's figures have been restated using the same methodology adopted for the current year to ensure comparability.

### Q7. Greenhouse Gas Emissions – Scope 1 and Scope 2 (and Intensity):

- a. **Boundary/Scope:** GHG emissions data has been reported covering all manufacturing plants of the Company. Scope 1 emissions include fuel consumption from all sources at manufacturing plants such as Diesel, LPG, Methanol, and Furnace Oil used in plant operations and DG sets, as well as fuel consumption from company owned vehicles operating across manufacturing plants, Corporate Office, Warehouses, and Guest Houses.
- b. **Scope 1 Emission factors:** The following conversion factors have been used for computing energy consumption and emissions: For diesel, LPG, furnace oil, R-22, R-32, R-407, R-134a, R-410A, R-404A, and CO2 fire extinguishers, factors published by the Intergovernmental Panel on Climate Change have been considered, while for methanol, factors published in AIMS Energy, 2018, Volume 6, Issue 6 have been considered.
- c. **Scope 2 Emission Factor:** Scope 2 location-based emissions have been computed using the CEA CO2 Baseline Database Version 21 emission factor of 0.71 tCO2e/MWh for FY2025-26.

- 
- d. **Restatement of Previous Year Figures:** Previous year Scope 1 and Scope 2 figures have been restated using the same conversion factors as the current year to ensure comparability. Additionally, fuel consumption from vehicles and emissions from fire extinguishers are included in the current year's figures and accordingly the previous year's figures have been restated.
  - e. **Definition of Revenue:** Revenue from Operations as disclosed in the Audited Standalone Financial Statements of the Company for the year ended March 31, 2026, has been considered for the purpose of computing GHG emission intensity ratios.
  - f. **PPP Adjustment:** Revenue from operations has been adjusted for Purchasing Power Parity (PPP) based on the latest PPP conversion factor published by IMF for the year 2026, which is 20.34 for India.
  - g. **Physical Output Intensity:** GHG emission intensity per unit of physical output is disclosed in terms of GHG intensity per full-time employee on rolls of the Company as of March 31, 2026, since the various products manufactured by the Company are expressed either in terms of tonnage or number of pieces.

#### Q9. Waste Management (Metric Tonnes):

- a. **Scope:** Waste data has been reported covering all manufacturing plants of the Company. Corporate Office, Warehouses, and Guest Houses have been excluded from the reporting scope for waste.
- b. **Waste Measurement Approach:** The Company captures all waste at the time of disposal and therefore waste disposed has been considered as waste generated for the purpose of this reporting. Agitated Thin Film Dryer (ATFD) Salts disposal is subject to the direction of Pollution Control Board (PCB) and will be captured in the above table as and when disposed.
- c. **Hazardous Waste Management:** Hazardous waste and biomedical waste are disposed of exclusively through authorized disposal/recycling service providers, in compliance with applicable regulatory requirements.
- d. **Physical Output Intensity:** Waste intensity per unit of physical output, is disclosed in terms of waste intensity per full-time employee on rolls of the company as of March 31, 2026, since the various products manufactured by the company are expressed either in terms of tonnage or number of pieces.
- e. **Restatement of Previous Year Figures:** Previous year's figures have been restated using the same methodology adopted for the current year to ensure comparability.
- f. **Definition of Revenue:** Revenue from Operations as disclosed in the Audited Standalone Financial Statements of the Company for the year ended March 31, 2026, has been considered for the purpose of computing waste intensity ratios.
- g. **PPP Adjustment:** Revenue from operations has been adjusted for Purchasing Power Parity (PPP) based on the latest PPP conversion factor published by IMF for the year 2026, which is 20.34 for India.

#### Principle 8 – Inclusive Growth and Equitable Development

##### Q4. Percentage of Input Material Sourced from Suppliers

- a. **MSME Identification & Purchases from MSME vendors:** Identification & purchases from MSME vendors have been determined based on the purchase register and MSME declaration received from vendors by the company.
- b. **Small Producers:** The Company does not have any suppliers qualifying as small producers for the purpose of these disclosures.
- c. **Total Purchases:** It includes purchases made during the year, capital expenditure made during the year and other expenses to the extent related to services incurred during the year as per Audited Financial Statements as on March 31, 2026.

## Q5. Job Creation in Smaller Towns – Wages paid as % of Total Wage Cost (per RBI Classification)

- a. **Classification Basis:** Wages have been classified based on the location of the plant/office where the employee or worker is deployed, in accordance with the RBI classification of Rural, Semi-Urban, Urban, and Metropolitan areas.
- b. **Scope of Wages:** Wages reported include all categories of employees and workers - permanent employees, permanent workers, and non-permanent workers of the Company.

## Principle 9 – Consumer Value and Responsibility

### Q7. Data Breaches

- a. The Company confirms that there have been no instances of data breaches during FY2025-26. The Company has implemented an Information Security Policy aligned with ISO 27001 standards. Disclosures pertaining to data breaches also form part of the Corporate Governance Report submitted by the Company to the Stock Exchanges in accordance with the applicable SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.