

ANNEXURE C TO THE BOARD'S REPORT

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR)

[Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015]

Section A: General Disclosures

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity : L27109AP1982PLC003518
2. Name of the Listed Entity : Nelcast Limited
3. Year of incorporation : 1982
4. Registered office address : 34, Industrial Estate, Gudur - 524 101, Tirupati Dt., Andhra Pradesh, India
5. Corporate office address : 159, TTK Road, Alwarpet, Chennai - 600 018, Tamil Nadu, India
6. E-mail : nelcast@nelcast.com
7. Telephone : 044 - 24983111
8. Website : www.nelcast.com
9. Financial year for which reporting is being done : 2024-25
10. Name of the Stock Exchange(s) where shares are listed : i. Bombay Stock Exchange Limited
ii. National Stock Exchange of India Limited
11. Paid-up Capital : ₹ 17,40,02,400/-
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report: Mr. S.K. Sivakumar, Tel: 044-24983111, e-mail: sivakumar@nelcast.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together): Standalone basis
14. Whether the company has undertaken assessment or assurance of the BRSR Core? No
15. Name of the assurance provider: NA
16. Type of assurance obtained: NA

II. Product & Services

17. 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	Manufacturer of Iron Castings for various application viz., Commercial Vehicles, Tractor, Off-highway, Railways etc.	100%

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

S.No.	Product /Service	NIC Code	% of the total turnover contributed
1	Iron Castings	24319	100%

III. Operations

19. Number of locations where plants an/or operations/offices of the entity are situated

Location	Number of Plants	Number of Offices	Total
National	3	1	4
International	0	0	0

20. Markets served by the entity:

a. Number of Locations

Location	Number
National (No of States)	16
International (No of Countries)	13

b. What is the contribution of exports as a percentage of the total turnover of the entity?: 36%

c. A brief on types of customers: OEMs in the Commercial Vehicle, Tractor, Railways and Off-Highway Vehicle segments spread across India, Europe, North America and Southeast Asia.

IV. Employees

21. Details at the end of Financial Year

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B.)	% (B/A)	No. (C)	% (C/A)
Employees						
1	Permanent (D)	1022	1020	99.80%	2	0.20%
2	Other than Permanent (E)	347	347	100.00%	-	-
3	Total Employees (D+E)	1369	1367	99.85%	2	0.15%
Workers						
1	Permanent (F)	281	281	100.00%	-	-
2	Other than Permanent (G)	466	466	100.00%	-	-
3	Total Workers (F+G)	747	747	100.00%	-	-

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b. Differently Abled Employees & Workers

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B.)	% (B/A)	No. (C)	% (C/A)
Differently Abled Employees						
1	Permanent (D)	1	1	100%	-	-
2	Other than Permanent (E)	-	-	-	-	-
3	Total Employees (D+E)	1	1	100%	-	-
Differently Abled Workers						
1	Permanent (F)	3	3	100%	-	-
2	Other than Permanent (G)	-	-	-	-	-
3	Total Workers (F+G)	3	3	100%	-	-

22. Participation/Inclusion/Representation of Women

Particulars	Total (A)	No. and percentage of Females	
		No.(B)	% (B/A)
Board of Directors	7	2	28.57%
Key Management Personnel	2	0	0.00%

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

	FY 2024-25 (Turnover Rate in the current FY)			FY 2023-24 (Turnover Rate in the previous FY)			FY 2022-23 (Turnover Rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15.85%	-	15.85%	14.18%	-	14.18%	14.13%	-	14.13%
Permanent Workers	6.87%	-	6.87%	2.91%	-	2.91%	8.28%	-	8.28%

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

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

S No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate Whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	NC Energy Limited	Subsidiary	93.44%	No

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VI. CSR Details

25. CSR Details

- (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) **Yes**
(ii) Turnover (in ₹) : 1240.22 Crores
(iii) Net worth (in ₹) : 552.89 Crores

VII. Transparency and Disclosures Compliances

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

Stakeholder Group from whom complaint is received	Grievance Redressal Mechanism in Place. Yes/No (If Yes, then provide web-link for grievance redress policy)	FY 2024-25 (Current financial year)			FY 2023-24 (Previous financial year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, separate register is maintained	0	0	Nil	0	0	Nil
Investors (Other than Shareholders)	Yes	0	0	Nil	0	0	Nil
Shareholders	Yes	3	0	Complaint has been resolved	1	0	Complaint has been resolved
Employees & Workers	Yes, separate register is maintained	130	5	Resolved in subsequent FY	120	6	Resolved in subsequent FY
Customers	Yes, separate register is maintained	0	0	Nil	0	0	Nil
Value Chain Partners	Yes, separate register is maintained	0	0	Nil	0	0	Nil
Other (Please specify)							

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27. 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, the rationale for identifying the same, approach to adapt or mitigate the risk along with its financial implications, as per the following format:

SL. No.	Material Issue Identified	Indicate whether Risk / Opportunity (R/O)	Rational for identifying risk or opportunity	In case of risk, approach to adapt or mitigate	Financial implication of risk or opportunity (Indicate positive or negative implications)
1	Operational Raw material efficiency	Opportunity	Making more from less is very critical for a manufacturing organization. Our products such as castings are based on material efficiency as our major raw material Steel Scrap. Material efficiency is critical for attain cost effectiveness and sustainability of the business		Positive Implication
2	Sustainable Business	Risk & Opportunity	As a manufacturing organization, we prioritize sustainability. Trying reducing consumption of resources, reduce emissions and waste	Mitigating sustainability risks involves reducing emissions, promoting renewables, adopting sustainable practices, enhancing efficiency, ensuring equity, and engaging stakeholders for a resilient future.	Positive Implication
3	Shift in consumer preferences for sustainability	Opportunity	Continuous spending on R&D is one of the key for us to develop one-of-its-kind innovative products		Positive Implication
4	Supply chain disruption from extreme geopolitical issues	Risk	It may impact the supply / delivery of materials either from our suppliers / to our customers	Identification of local suppliers for raw materials will reduce the disruption risks due to geopolitical issues.	Negative Implication

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SECTION B: Management and Process Disclosures

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

No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and Management Processes									
01.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No))	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	https://nelcast.com/policies								
02.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
03.	Do the enlisted policies extend to your value chain partners? (Yes/No)	As of 31 st March 2025, our policies do not fully extend to our value chain partners. Going forward, the management will expand them to ensure comprehensive coverage.								
04.	Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has developed policies for its significant operations in conformance with the international standards (such as IATF 16949/ ISO 9001, ISO 14001, OH-SAS 45001, ISO 50001)								
05.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	N	N	N	N	N	N	N	N	N
06.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Comprehensive performance evaluation of all principles is not carried out, and the company has yet to set goals in certain principles.								

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Governance, leadership and oversight																			
07.	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): As a part of the MD’s message to the shareholders.																		
08.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).									Mr. P. Deepak, Managing Director									
09.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, details.									Yes, The Risk Management Committee and the Corporate Social Responsibility Committee constituted by the Board of Directors of the Company evaluate the sustainability related issues from time to time.									
10. Details of Review of NGRBCs by the Company:																			
Subject for Review		Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee									Frequency (Annually / Half yearly / Quarterly / Any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action		Existing board committees, with respect to their tasks, evaluate performance against selected principles									Half Yearly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances		Existing board committees, with respect to their tasks, evaluate performance against selected principles									Half Yearly								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, Name of the agency.											P1	P2	P3	P4	P5	P6	P7	P8	P9
											No								

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

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

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SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1. Businesses should Conduct and Govern themselves with integrity and in a manner that is ethical, transparent and accountable.

Essential Indicators:

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

Segment	Total Number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	1	Specific training for the Board of Directors on the principles was not conducted in FY25, however the topics on the principles has been explained and partially covered in the training programme.	100%
Key Managerial Personnel	4	The Company conducts familiarisation programmes for its Key Managerial Personnel at regular intervals, discussing various topics such as Corporate Governance, Corporate Social Responsibility, Business Growth and Sustainability, and various other regulatory updates.	100%
Employees other than BoD and KMPs	48	The Employees were given sessions on health & safety, skill development programme.	94%
Workers	66	The Workers were given sessions on health & safety and a skill development programme.	100%

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

A. Monetary

Particulars	NGRBC Principle	Name of the regulatory / Enforcement agencies/judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? Yes/No
Penalty/Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil	Nil

B. Non Monetary

Particulars	NGRBC Principle	Name of the regulatory / Enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? Yes/No
Imprisonment	Nil	Nil	Nil	NA
Punishment	Nil	Nil	Nil	NA

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

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
NA	Nil

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

Yes, The Company has code of conduct and whistle blowing mechanism that serve as guiding principal for the Directors and Senior management. web-link: <https://nelcast.com/policies>.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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6. Details of complaints with regard to conflict of interest

Particulars	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days of accounts payables	88	72

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9. Open-ness of business

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

Parameter	Metrics	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Our purchases are made from multiple sources without concentrating on a single trading house or manufacturer. The purchases will vary from time to time-based on supply, demand, and price factors	Our purchases are made from multiple sources without concentrating on a single trading house or manufacturer. The purchases will vary from time to time-based on supply, demand, and price factors
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses.		
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTS in	a. Purchases (purchases with related parties / Total purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans and advances (Loans and advances given to related parties/Total loans and advances)	Nil	Nil
	d. Investments (Investments in related parties / Total investments made)	Nil	Nil

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SECTION C: 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.

Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	Nil	Nil	-
Capex	4.18%	5.77%	Dust Extraction Systems to reduce the pollution from dust.

In case the entity desires to disclose any benefits other than those specified in this field, additional columns may be added for such disclosures.

2. Sustainable Sourcing

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

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

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

a. Plastics (Including Packaging): Empty Barrels : sold to approved vendors

b. E-Waste: sold to approved vendors

c. Hazardous waste: disposed of through authorised vendors

d. other waste: Sand: portion is recycled and balance is safely disposed

4. Extended Producer Responsibility (EPR)

Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No): 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, steps taken to address the same.

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

1.

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

Category	% of employees covered 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)
Permanent Employees											
Male	1020	1020	100.00%	1020	100.00%	-	-	-	-	-	-
Female	2	2	100.00%	2	100.00%	-	-	-	-	-	-
Total	1022	1022	100.00%	1022	100.00%	-	-	-	-	-	-
Other than permanent employees											
Male	347	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	347	-	-	-	-	-	-	-	-	-	-

b. Details of measures for the well-being of Workers

Category	% of workers covered by										
	Total A	Health Insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number B	% (B/A)	Number C	% (C/A)	Number D	% (D/A)	Number E	% (E/A)	Number F	% (F/A)
Permanent workers											
Male	281	281	100.00%	281	100.00%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	281	281	100.00%	281	100.00%	-	-	-	-	-	-
Other than permanent workers											
Male	466	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	466	-	-	-	-	-	-	-	-	-	-

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.41%	0.37%

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2. Details of retirement benefits, for current FY and previous financial year

Benefits	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Number of employees covered as % of total employees	Number of Workers covered as % of total employees	Deducted and deposited with the authority (Y/N/N.A)	Number of employees covered as % of total employees	Number of Workers covered as % of total employees	Deducted and deposited with the authority (Y/N/N.A)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	N.A	100%	100%	N.A
ESI	100%	100%	Y	100%	100%	Y
Others-Specify						

3. Accessibility of workplaces

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

Yes, the premises and offices of the entity are accessible to differently-abled employees and workers as per the requirements of the Rights of Persons with Disabilities Act, 2016. However, the company is further conducting an assessment to ensure full compliance and identify any areas for improvement.

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:

We do not have an exclusive policy but the Company does not discriminate anyone based on their disabilities.

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	Nil	NA	Nil	NA
Female	Nil	NA	Nil	NA
Total	Nil	NA	Nil	NA

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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.

Particulars	Yes/No (if yes then give details of the mechanism in brief)
Permanent Workers	Yes, There is register maintained and complaints are addresses at the Plant level
Other than Permanent Workers	Yes, There is register maintained and complaints are addresses at the Plant level
Permanent Employees	Yes, There is register maintained and complaints are addresses at the Plant level
Other than permanent Employees	Yes, There is register maintained and complaints are addresses at the Plant level

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total employees / workers in respective category (A)	Total employees/ workers in respective category, who are part of association (s) or Union (s)	% B/A	Total employees / workers in respective category (A)	Total employees/ workers in respective category, who are part of association (s) or Union (s)	% B/A
Total Permanent Employees						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total Permanent Workers						
Male	281	281	100%	301	301	100%
Female	0	0	0	0	0	0

8. Details of Training imparted to the employees and workers on health & safety measures and on skill upgradation:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (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)
Employees										
Male	1020	572	56%	386	38%	908	407	45%	246	27%
Female	2	2	100%	2	100%	1	1	100%	1	100%
Total	1022	574	56%	388	38%	909	408	45%	247	27%
Workers										
Male	281	363	100%	321	100%	301	159	53%	142	47%
Female	-	-	-	-	-	-	-	-	-	-
Total	281	363	100%	321	100%	301	159	53%	142	47%

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No.(B)	% (B/A)	Total C	No.(D)	% (D/C)
Employees						
Male	1020	1020	100%	908	908	100%
Female	2	2	100%	1	1	100%
Total	1022	1022	100%	909	909	100%
Workers						
Male	281	281	100%	301	301	100%
Female	-	-	-	-	-	-
Total	281	281	100%	301	301	100%

10. Health and safety management system:

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

Yes, the company has all the EHS systems and policies in place and all employees and other stakeholders entering the premises are subject to following the safety and health precautions. This include protocols, procedures and using the required safety and health outfits.

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

The entity employs routine and non-routine hazard identification and risk assessment processes. This involves regular inspections, internal safety audits, and employee feedback to identify work-related hazards. Risk assessment includes analyzing potential consequences and likelihood of hazards, considering control measures, and implementing necessary corrective actions. These processes ensure proactive management of occupational risks and promote a safe work environment for employees.

- 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:

Safety Incident / Number	Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) Per One million - person hours worked	Employees	0.53	0.28
	Workers	2.10	-
Total recordable work-related injuries	Employees	2	1
	Workers	8	-
No of fatalities	Employees	1	1
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	1	0

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

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

Yes, the Company ensures that employees are protected under an occupational health and safety management system.

13. Number of complaints made by employees and workers:

Particulars	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolutions at the end of the year	Remarks	Filed during the year	Pending resolutions at the end of the year	Remarks
Working Conditions, Health & Safety	130	5	Resolved in the subsequent FY	120	6	Resolved in the subsequent FY

14. Assessments for the year:

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

15. 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: Necessary action has been taken by the Management to improve the working condition, health & safety practices.

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

Essential Indicators:

1. Describe the process for identification of key stakeholder groups of the entity:

Our procedure for identifying key stakeholders involves conducting a comprehensive stakeholder analysis. This process typically includes identifying and categorizing individuals or groups who have a direct or indirect interest in the company's activities, products, or outcomes. Stakeholders may include customers, suppliers, employees, investors, government agencies, local communities, and advocacy groups. The analysis involves gathering information through surveys, interviews, and market research to understand stakeholders' needs, expectations, and potential impact on the company's operations.

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	N	Email, phone, meeting, exhibition, marketing collaterals.	Regular	Product, supply, quality, feedback, payments
Suppliers	N	Email, phone, meetings	Regular	Estimates, Supply, quality, payments
Employees	N	Email, trainings, workshops, one to one, phone	Regular	Productivity, concerns, feedbacks.

SECTION C: Principle 5. Businesses should respect and promote human rights.

Essential Indicators:

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	Number of employees and workers covered (B)	% (B/A)	Total (C)	Number of employees and workers covered (D)	% (D/C)
Employees						
Permanent	The management, with the help of the HR department, is currently formulating training programs on human rights issues and the entity's policies for employees and workers.					
Other than Permanent						
Total Employees						
Workers						
Permanent	The management, with the help of the HR department, is currently formulating training programs on human rights issues and the entity's policies for employees and workers.					
Other than Permanent						
Total Workers						

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

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

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (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)
Employees										
Permanent										
Male	1020	-	-	1020	100%	908	-	-	908	100%
Female	2	-	-	2	100%	1	-	-	1	100%
Other than Permanent										
Male	347	-	-	347	100%	321	-	-	321	100%
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	281	-	-	281	100%	301	-	-	301	100%
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	466	-	-	466	100%	368	-	-	368	100%
Female	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration / salary / wages (including differently abled): (₹ in Lakhs)

Category	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors	4	Non-Executive Non-Independent Directors & Non-Executive Independent Directors were paid only Sitting fees.	2	Non-Executive Non-Independent Directors & Non-Executive Independent Directors were paid only Sitting fees.
Key Managerial Personal	2	341.63	-	-
Employees other than BoD and KMP	1160	5785.45	2	9.92
Workers	301	1187.43	-	-

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	0.14%	0.10%

5. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No): Yes
6. Describe the internal mechanisms in place to redress grievances related to human rights issues:
Any issues related to work or other rights can be raised through the respective HODs, in case it has not been resolved the same will be escalated to the HR department / Management.
7. Disclosure of complaints made by employees and workers on sexual harassment, discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages or other human rights related issues.

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the day	Pending Resolution at the end of the year	Remarks	Filed during the day	Pending Resolution at the end of the year	Remarks
Sexual Harassment	0	0	N.A.	0	0	N.A.
Discrimination at workplace	0	0	N.A.	0	0	N.A.
Forced Labour/ Involuntary Labour	0	0	N.A.	0	0	N.A.
Wages	0	0	N.A.	0	0	N.A.
Other human right related issues	0	0	N.A.	0	0	N.A.

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

	FY 2024-25 (Current financial Year)	FY 2023-24 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

9. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases: Prevention of Sexual Harassment Committee at the Workplace
10. Do human rights requirements form part of your business agreements and contracts? (Yes/No):
No

11. Assessments of the year

Category	% of plants and offices that were assessed (by the entity or by the statutory authorities or third parties)
Child Labour	100%
Forced/Involuntary Labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others - please specify	

12. Provide the details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above: No significant risks / concerns above.

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

SECTION C: Principle 6. Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators:

- Details of total energy consumption (in Joules or multiples) and energy intensity

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	333348833	335760584
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable resources (A+B+C)	333348833	335760584
From non-renewable sources		
Total electricity consumption (D)	253114340	263947846
Total fuel consumption (E)	16	20
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable resources (D+E+F)	253114356	263947866
Total energy consumed. (A+B+C+D+E+F)	586463189	599708450
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.05	0.05
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.98	1.07
Energy intensity in terms of physical output	-	-
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) No

If yes, name of the external agency:

- 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): No.

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, the remedial action taken, if any.

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water Withdrawal by Source (In Kiloliters)		
(i) Surface water	-	-
(ii) Ground water		
(iii) Third party water	98476.00	79674.00
(iv) Seawater / desalinated water	-	-
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	98476.00	79674.00
Total volume of water consumption (in kilolitres)	98476.00	79674.00
Water intensity per rupee of turnover (Water consumed / Revenue from operations)	0.0000079	0.0000063
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.1640447	0.1419169
Water intensity in terms of physical output	-	-
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): No.

If yes, name of the external agency.

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

4. Provide the following details related to water discharge:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment - please specify level of treatment	Remaining water after processing is using for gardening after treatment through Sewage Treatment Plant in our factory itself.	Remaining water after processing is using for gardening after treatment through Sewage Treatment Plant in our factory itself.
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N): No.

If yes, name of the external agency.

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

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

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

Parameter	Please specify unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	mg/m3	15.74	16.47
Sox	mg/m3	14.17	16.23
Particulate Mater	mg/Nm3	59.90	51.33
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N): No.

If yes, name of the external agency.

7. Please provide the details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & their intensity

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO₂ equivalent	3028	2656
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO₂ equivalent	59373	62101
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.0000050	0.0000051
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)		0.00010395	0.00011535
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.75 Tonne CO ₂ e / Tonne	0.76 Tonne CO ₂ e / Tonne
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N): No.

If yes, name of the external agency.

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

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

Transition to Renewable Energy:

Portion of our electricity is sourced from renewable energy, including solar, wind, Currently we are buying renewable energy for all our three plants through group captive mode. In the coming years, our substantial portion of energy consumption will be from renewable energy. We have already installed 1 MW inhouse solar plant at our Pedapariya plant in Andhra Pradesh.

Substitution of Fossil Fuels:

We have replaced usage of high-speed diesel (HSD) with GAS. We are also exploring possibility of using green gas instead of LPG.

Energy Efficiency:

We have implemented various energy-saving projects, such as energy-efficient motors, variable voltage and frequency drives to reduce overall energy consumption in our plants.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	Not significant / not captured	Not significant / not captured
E-waste (B)	Not significant / not captured	Not significant / not captured
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste (G). Please specify if any	Not significant / not captured	Not significant / not captured
Other Non-hazardous waste generated (H) (Break-up by composition i.e., by materials relevant to the sector)	Not significant / not captured	Not significant / not captured
Total (A+B+C+D+E+F+G+H)		
Waste intensity per rupee of Turnover (Total waste generated / Revenue from operations)		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)(Total waste generated / Revenue from operations adjusted for PPP)		
Waste intensity in terms of physical output		
Waste intensity (optional) – the relevant metric may be selected by the entity		

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste		
i. Re-cycled	Nil	Nil
ii. Re-used	Nil	Nil
iii. Other recovery operations	Nil	Nil
Total		

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of Waste		
i. Incineration	Nil	Nil
ii. Landfilling	Nil	Nil
iii. Other disposal operations	Nil	Nil
Total		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N): No.

If yes, name of the external agency.

10. Briefly describe the details of 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:

We do not have any toxic chemicals used or generated during the process. To manage any other wastes, we follow industry best practices, including segregation, recycling and responsible disposal methods. Our goal is to minimize environmental impact, promote sustainability, and comply with relevant regulations governing waste management and chemical usage.

11. If the entity has operations/offices if any 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:

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

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

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

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

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): Yes.

If not, provide details of all such non-compliances, in the following format

SL. 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
	-	-	-	-

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

Essential Indicators:

1. a. Number of affiliations with trade and industry chambers/associations : 8
- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of /affiliated to:

SL No.	Name of the trade industry chambers/associations	The reach of trade and industry chambers/ associations (State/ National)
1	Automotive Component Manufacturers Association	National
2	Confederation of Indian Industry	National
3	The Institute of Indian Foundry Men	National
4	Tamil Nadu Electricity Consumer Association	State
5	Andhra Chamber of Commerce	State
6	Madras Management Association	State
7	Indo-American Chamber of Commerce	International
8	Federation of Andhra Pradesh Chamber of Commerce and Industry	State

2. Provide Details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regular authorities:

Name of authority	Brief of the case	Corrective actions taken
Nil		

SECTION C: 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 the project	SIA Notification No.	Date of notification	Whether conducted by an independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web Link
Nil					

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

2. Information on project (s) for which ongoing rehabilitation and resettlement (R&R) is being undertaken by the entity, in the following format:

SL No.	Name of project for which R&R is ongoing	State	District	No. of project-affected families	% of PAFs covered by R&R	Amount paid to PAFs in FY25 (in INR)
	Nil					

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

The Company has a process to receive and redress concern / grievances received from the community. The Management has instructed / given mandate the respective plant heads to address any community related grievances and take appropriate action.

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

Particulars	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	27%	26%
Directly from within India	99%	98%

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

Location	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Rural	We give first preference to the neighboring villages for any employment and use them. However, there is no data maintained for the same currently.	We give first preference to the neighboring villages for any employment and use them. However, there is no data maintained for the same currently.
Semi-Urban		
Urban		
Metropolitan		

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

Leadership Indicators

The details of CSR amount spent against other than ongoing projects for the financial year 2024-25 are given in the CSR Annexure-F of the Board's Report.

SECTION C: Principle 9. Businesses should engage with and provide value to their consumers in a responsible manner.

Essential Indicators:

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

The customer complaints are received by the Marketing department and based on the intensity of the complaints/ feedback it is taken up with the respective teams at plant level to address the issues.

ANNEXURE C TO THE BOARD'S REPORT (Contd.)

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

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

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

Particulars	FY 2024-25 (Current Financial Year)		Remarks	FY 2023-24 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	0	0	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil
Delivery of essential services	0	0	Nil	0	0	Nil
Restrictive Trade Practices	0	0	Nil	0	0	Nil
Unfair Trade Practices	0	0	Nil	0	0	Nil
Other	0	0	Nil	0	0	Nil

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

Particulars	Number	Reasons for recall
Voluntary recalls	Nil	
Forced recalls	Nil	

5. Does the entity have Framework/ policy on cyber security and risks related to data privacy? **(Yes/No)** Yes, no web-link is available.

If available, web-link of the policy:

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: Nil
7. Provide the following information relating to data breaches:
- Number of instances of data breaches: Nil
 - Percentage of data breaches involving personally identifiable information of customers
 - Impact, if any, of the data breaches