

**August 13, 2026**

**To,**

**National Stock Exchange of India Limited,**  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra (E),  
Mumbai – 400 051  
NSE Scrip Symbol: **AEQUS**

**BSE Limited,**  
20th Floor, P.J. Towers,  
Dalal Street,  
Mumbai – 400 001  
BSE Scrip Code: **544634**

**Subject: Submission of Business Responsibility and Sustainability Report (“BRSR”) for the financial year 2025-26**

Dear Sir / Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for the financial year 2025-26, which also forms part of the Annual Report for the said period and the same is available on the website of the Company at <https://www.aequs.com/investor/>

The above announcement will also be made available on the website of the Company and can be accessed using the link i.e. <https://www.aequs.com/investor/>

**Thanking You,**

**For Aequs Limited**

\_\_\_\_\_  
**Ravi Mallikarjun Hugar**  
**Company Secretary & Compliance Officer**  
**Membership Number: A20823**

**Encl.: as above**

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**Aequs Limited (formerly known as Aequs Private Limited)**

Corporate Identity Number: L80302KA2000PLC026760

Registered Office: Aequs Tower, No. 55, Whitefield Main Road, Mahadevapura Post, Bengaluru - 560048, Karnataka, India

T: + 91 080 61348000

Corporate Office: Aequs SEZ, No. 437/A, Hattargi Village, Hukkeri Taluk, Belagavi – 591243, Karnataka, India

T: +91 0831 4222500

Website: [www.aequs.com](http://www.aequs.com) Email: [investor.relations@aequs.com](mailto:investor.relations@aequs.com)



# Business Responsibility & Sustainability Report



## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

|    |                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                               |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Corporate Identity Number (CIN) of the Listed Entity                                                                                                                                                                                                               | L80302KA2000PLC026760                                                                                                                                                                                                                                                                                         |
| 2  | Name of the Listed Entity                                                                                                                                                                                                                                          | Aequs Limited (Formerly known as Aequs Private Limited)                                                                                                                                                                                                                                                       |
| 3  | Year of incorporation                                                                                                                                                                                                                                              | 2000                                                                                                                                                                                                                                                                                                          |
| 4  | Registered office address                                                                                                                                                                                                                                          | Aequs Tower, No. 55, Whitefield Main Road<br>Mahadevapura Post, Bengaluru – 560048 Karnataka, India                                                                                                                                                                                                           |
| 5  | Corporate address                                                                                                                                                                                                                                                  | Aequs SEZ, No. 437/A, Hattargi Village, Hukkeri Taluk<br>Belagavi – 591243, Karnataka, India                                                                                                                                                                                                                  |
| 6  | E-mail                                                                                                                                                                                                                                                             | <a href="mailto:Investor.relations@aequs.com">Investor.relations@aequs.com</a>                                                                                                                                                                                                                                |
| 7  | Telephone                                                                                                                                                                                                                                                          | +91 831 4222500                                                                                                                                                                                                                                                                                               |
| 8  | Website                                                                                                                                                                                                                                                            | <a href="https://www.aequs.com/">https://www.aequs.com/</a>                                                                                                                                                                                                                                                   |
| 9  | Financial year for which reporting is being done                                                                                                                                                                                                                   | 01-04-2025 to 31-03-2026                                                                                                                                                                                                                                                                                      |
| 10 | Name of the Stock Exchange(s) where shares are listed                                                                                                                                                                                                              | National Stock Exchange of India Limited (NSE) / BSE Limited (BSE)                                                                                                                                                                                                                                            |
| 11 | Paid-up Capital                                                                                                                                                                                                                                                    | ₹ 6,706,656,350                                                                                                                                                                                                                                                                                               |
| 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. Basavant Patil<br>Chief Administrative Officer<br>Contact No. : +91 831 4222500<br><a href="mailto:Investor.relations@aequs.com">Investor.relations@aequs.com</a>                                                                                                                                         |
| 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). | The reporting boundary for this report has been compiled on a consolidated basis and includes the reporting entity and its subsidiaries, contributing to 90% of the revenue and workforce. Step-down subsidiaries, joint ventures (domestic and international), and overseas subsidiaries have been excluded. |
| 14 | Name of assessment or assurance provider                                                                                                                                                                                                                           | Not applicable                                                                                                                                                                                                                                                                                                |
| 15 | Type of assessment of assurance obtained                                                                                                                                                                                                                           | Not applicable                                                                                                                                                                                                                                                                                                |

### II. Products/services

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

| S. No. | Description of Main Activity | Description of Business Activity        | % of Turnover of the entity |
|--------|------------------------------|-----------------------------------------|-----------------------------|
| 1      | Manufacturing                | Manufacturing other transport equipment | 85%                         |
|        |                              | Other manufacturing - consumer          | 15%                         |

#### 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      | Parts and accessories of aircraft and spacecraft | 30305    | 85%                             |
| 2      | Other games and toys                             | 32409    | 11%                             |
| 3      | Kitchen and home appliances                      | 2750     | 4%                              |

### 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      | 7                | 4                 | 11    |
| International | -                | -                 | -     |

#### 19. Markets served by the entity:

##### a. Number of locations

| Locations                        | Number |
|----------------------------------|--------|
| National (No. of States)         | 2      |
| International (No. of Countries) | 57     |

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

88.13%

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

The Company serves institutional, business-to-business (B2B) customers – comprising OEMs and Tier-1 system integrators across its Aerospace and Consumer segments. In the Aerospace segment, customers include globally recognized manufacturers such as Airbus, Boeing, Safran, Collins Aerospace, Honeywell, SAAB, GKN Aerospace, Eaton, DTL, and Bombardier, to whom the Company supplies precision components, forgings, and aerostructure assemblies under long-term, program-based agreements. In the Consumer segment, customers include global toy brands (Hasbro, Mattel, Spin Master), a leading consumer electronics OEM for whom precision device enclosures are manufactured. The Company has no direct retail or end-consumer sales.

### 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) |
| EMPLOYEES |                          |           |         |           |         |           |
| 1.        | Permanent (D)            | 1105      | 980     | 89%       | 125     | 11%       |
| 2.        | Other than Permanent (E) | 30        | 24      | 80%       | 6       | 20%       |
| 3.        | Total employees (D + E)  | 1135      | 1004    | 88%       | 131     | 12%       |
| WORKERS   |                          |           |         |           |         |           |
| 4.        | Permanent (F)            | 661       | 640     | 97%       | 21      | 3%        |
| 5.        | Other than Permanent (G) | 2850      | 2326    | 82%       | 524     | 18%       |
| 6.        | Total workers (F + G)    | 3511      | 2966    | 84%       | 545     | 16%       |

**Note:** The headcount of 'Other than Permanent' workers has been calculated based on the average for the month of March. Except for wages, all data reported for these categories in the BRSR are derived using this average headcount for March. This includes all types of employment.

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

| S. No.                      | Particulars                               | Total (A) | Male    |           | Female  |           |
|-----------------------------|-------------------------------------------|-----------|---------|-----------|---------|-----------|
|                             |                                           |           | No. (B) | % (B / A) | No. (C) | % (C / A) |
| DIFFERENTLY ABLED EMPLOYEES |                                           |           |         |           |         |           |
| 1.                          | Permanent (D)                             | 0         | 0       | 0%        | 0       | 0%        |
| 2.                          | Other than Permanent (E)                  | 0         | 0       | 0%        | 0       | 0%        |
| 3.                          | Total differently abled employees (D + E) | 0         | 0       | 0%        | 0       | 0%        |
| DIFFERENTLY ABLED WORKERS   |                                           |           |         |           |         |           |
| 4.                          | Permanent (F)                             | 0         | 0       | 0%        | 0       | 0%        |
| 5.                          | Other than Permanent (G)                  | 0         | 0       | 0%        | 0       | 0%        |
| 6.                          | Total differently abled workers (F + G)   | 0         | 0       | 0%        | 0       | 0%        |

**21. Participation/Inclusion/Representation of women**

|                          | Total (A) | No. and % of Females |           |
|--------------------------|-----------|----------------------|-----------|
|                          |           | No. (B)              | % (B / A) |
| Board of Directors       | 6         | 1                    | 17%       |
| Key Management Personnel | 2         | 0                    | 0%        |

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

|                     | FY 2025-26<br>(Turnover rate in current FY) |        |       | FY 2024-25<br>(Turnover rate in previous FY) |        |       | FY 2023-24<br>(Turnover rate in the year prior to the previous FY) |        |       |
|---------------------|---------------------------------------------|--------|-------|----------------------------------------------|--------|-------|--------------------------------------------------------------------|--------|-------|
|                     | Male                                        | Female | Total | Male                                         | Female | Total | Male                                                               | Female | Total |
| Permanent Employees | 21%                                         | 9%     | 19%   | 20%                                          | 17%    | 19%   | 22%                                                                | 28%    | 23%   |
| Permanent Workers   | 10%                                         | 38%    | 11%   | 10%                                          | 11%    | 10%   | 10%                                                                | 7%     | 10%   |

**V. Holding, Subsidiary and Associate Companies (including joint ventures)****23. (a) Names of holding / subsidiary / associate companies / joint ventures**

| S. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|-----------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1      | AeroStructures Manufacturing India Private Limited                          | Subsidiary                                                     | 100%                              | Yes                                                                                                                          |
| 2      | Aerospace Manufacturing Holdings Private Limited                            | Subsidiary                                                     | 100%                              | Yes                                                                                                                          |
| 3      | Aerostructures Assemblies India Private Limited                             | Subsidiary                                                     | 100%                              | Yes                                                                                                                          |
| 4      | Aequs Force Consumer Products Private Limited                               | Subsidiary                                                     | 100%                              | Yes                                                                                                                          |
| 5      | Aequs Toys Private Limited                                                  | Subsidiary                                                     | 100%                              | Yes                                                                                                                          |
| 6      | Aequs Consumer Products Private Limited                                     | Subsidiary                                                     | 100%                              | Yes                                                                                                                          |
| 7      | Aequs Engineered Plastics Private Limited                                   | Subsidiary                                                     | 100%                              | Yes                                                                                                                          |
| 8      | Koppal Toys Molding COE Private Limited*                                    | Subsidiary                                                     | 100%                              | No                                                                                                                           |
| 9      | Aequs Rajas Extrusion Private Limited*                                      | Subsidiary                                                     | 100%                              | No                                                                                                                           |
| 10     | Aequs Oil & Gas LLC                                                         | Subsidiary-<br>Foreign                                         | 95%                               | No                                                                                                                           |
| 11     | Aequs Aerospace LLC*                                                        | Subsidiary-<br>Foreign                                         | 100%                              | No                                                                                                                           |
| 12     | Aequs Aero Machine Inc*                                                     | Subsidiary-<br>Foreign                                         | 100%                              | No                                                                                                                           |
| 13     | Aequs Aerospace BV*                                                         | Subsidiary-<br>Foreign                                         | 100%                              | No                                                                                                                           |
| 14     | Aequs Holdings France SAS*                                                  | Subsidiary-<br>Foreign                                         | 100%                              | No                                                                                                                           |
| 15     | Aequs Aerospace France SAS*                                                 | Subsidiary-<br>Foreign                                         | 100%                              | No                                                                                                                           |
| 16     | Aequs Toys Hong Kong Private Limited*                                       | Subsidiary-<br>Foreign                                         | 100%                              | No                                                                                                                           |
| 17     | Aerospace Processing India Private Limited                                  | Joint Venture                                                  | 50%                               | No                                                                                                                           |
| 18     | SQuAD Forging India Private Limited                                         | Joint Venture                                                  | 50%                               | No                                                                                                                           |
| 19     | Aequs Cookware Private Limited                                              | Joint Venture                                                  | 50%                               | No                                                                                                                           |
| 20     | Ajna Aerospace & Defence Private Limited                                    | Joint Venture                                                  | 33.33%                            | No                                                                                                                           |
| 21     | Aequs Foundation                                                            | Associate                                                      | 50%                               | Yes                                                                                                                          |

Note: \* Koppal Toys Molding COE Private Limited and Aequs Rajas Extrusion Private Limited, Aequs Aerospace LLC, Aequs Aero Machine Inc, Aequs Aerospace BV, Aequs Holding France SAS, Aequs Aerospace France, Aequs Toys Hong Kong Private Limited are step-down subsidiary company of Aequs Limited

## VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

**Yes\***

(ii) Turnover (in INR) **₹ 12,304.4 Million**

(iii) Net worth (in INR) **₹ 15,666.9 Million\***

*\*Net worth has been calculated in accordance with Section 135 of the Companies Act*

Note: CSR is applicable to the Company. However, during the reporting year there is no CSR obligation.

## VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)   | FY 2025-26<br>(Current Financial Year)     |                                                              |         | FY 2024-25<br>(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<br>Please refer to Principle 8, Essential Indicator 3                                                      | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Investors (other than shareholders)               | Yes^                                                                                                           | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Shareholders                                      | Yes^                                                                                                           |                                            |                                                              |         |                                            |                                                              |         |
| Employees and workers                             | Yes<br>Please refer to Principle 3 Essential Indicator 6                                                       | 98                                         | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Customers                                         | Yes<br>Please refer to Principle 9 Essential Indicator 1                                                       | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Value Chain Partners                              | Yes<br><a href="https://www.aequs.com/whistle-blower-policy/">https://www.aequs.com/whistle-blower-policy/</a> | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Other (please specify)                            | NA                                                                                                             | NA                                         | NA                                                           | NA      | NA                                         | NA                                                           | NA      |

Note: ^Shareholders can raise queries and concerns by sending an email to [Investor.relations@aequs.com](mailto:Investor.relations@aequs.com). Contact details of the designated officials of the Company responsible for assisting and handling investor grievances are provided on the Company's website under the Investor Grievances sections of <https://www.aequs.com/investor/>.

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 consumption and associated emissions             | Risk / Opportunity                         | While not inherently energy-intensive, processes involve moderate energy usage generating Scope 1 & 2 GHG emissions<br>OEM customers (including global aerospace OEMs) are increasingly incorporating emissions-related expectations in supplier evaluation; non-compliance risks contract loss<br>Indian operations in SEZs face evolving domestic carbon regulations | Monitoring of energy intensity, efficiency improvements, phased adoption of renewable energy based on commercial viability                                                                                                                                                                                                                                                                                                     | Negative: Short-term cost (efficiency/transition investments); potential carbon tax liability.<br>Positive: Long-term savings and improved customer alignment                                                                                                  |
| 2      | Compliance with chemical and product regulations        | Risk                                       | Aerospace manufacturing uses coatings, solvents and polymers - regulated as hazardous substances.<br>Consumer toy manufacturing uses PVC (phthalates, stabilizers), ABS and PP pigments requiring compliance with RoHS, REACH.                                                                                                                                         | Compliance with applicable standards including REACH Regulation and RoHS Directive; periodic compliance audits<br>Maintain robust chemical inventory & Material Safety Data Sheet (MSDS) management system                                                                                                                                                                                                                     | Compliance cost; avoidance of export restrictions, penalties, and business disruption                                                                                                                                                                          |
| 3      | Waste generation and management (including recyclables) | Risk / Opportunity                         | Operations subject to Hazardous Waste Management Rules, 2016 under Environment Protection Act.<br>Generation of metal scrap, polymer waste and packaging materials; and opportunity for resource recovery                                                                                                                                                              | Segregation, recycling, authorized disposal, optimization of material usage                                                                                                                                                                                                                                                                                                                                                    | Negative: Compliance and handling costs<br>Positive: Revenue from scrap recovery                                                                                                                                                                               |
| 4      | Energy Transition & Renewable Energy Adoption           | Opportunity                                | Opportunity to optimize energy costs and align with evolving customer expectations where commercially viable<br>Green energy credentials are increasingly a prerequisite for access to ESG-linked financing and export credit                                                                                                                                          | N/A (Opportunity)                                                                                                                                                                                                                                                                                                                                                                                                              | Reduction in energy cost (due to falling solar/wind costs in India); access to green bonds / sustainability-linked loans                                                                                                                                       |
| 5      | Workforce Health and well-being                         | Risk / Opportunity                         | Employee health and well-being are essential for sustaining productivity and ensuring smooth operational continuity.<br>Inadequate safety systems, weak process controls, or non-compliance with health and safety standards increase the risk of workplace incidents, injuries, and legal liabilities                                                                 | Implementation of structured OHS management system (aligned to ISO 45001)<br>Mandatory PPE programs, machine guarding<br>Establishing Behavior-Based Safety (BBS) training and near-miss reporting culture, incident monitoring system<br>Performing scheduled audits to ensure compliance with safety regulations and internal guidelines.<br>Organizing health check-ups and wellness programs to enhance overall well-being | Negative: Compensation claims & liabilities; production downtime; regulatory penalties; reputational damage with OEM customers<br>Positive: Reduced absenteeism; lower insurance premiums; improved productivity and enhanced employee satisfaction and morale |
| 6      | Labor practices and workforce management                | Risk / Opportunity                         | Diverse workforce (including contract labor) and evolving statutory and customer requirements create compliance and workforce management risks                                                                                                                                                                                                                         | Robust HR systems, strong statutory compliance, and effective grievance redressal mechanisms                                                                                                                                                                                                                                                                                                                                   | Optimized compliance costs; productivity-driven efficiencies; reduced attrition costs; improved cost predictability                                                                                                                                            |

| 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)                                                                                                                    |
|--------|---------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7      | Data security and protection of customer IP | Risk                                       | Handling of proprietary designs and sensitive information, including aerospace and defense-related components                                                                                                                                                                                                                                                 | <p>Implementation of ISO 27001 Information Security Management System.</p> <p>Identify and classify sensitive data such as design files, production metrics, and employee information</p> <p>Regular penetration testing and cybersecurity audits.</p> <p>Employee training on social engineering and phishing</p>                                                                                                                                                                                                                                                                            | Implementation cost; protection of revenue and client relationships                                                                                                                                               |
| 8      | Sustainable supply chain                    | Risk / Opportunity                         | Increasing expectations from global customers for responsible sourcing across the value chain; reliance on suppliers for metals, polymers, components and services introduces ESG risks (environmental, labor, compliance) beyond direct operations                                                                                                           | <p>Supplier code of conduct</p> <p>ESG screening and risk-based due diligence, integration of ESG criteria in supplier selection, periodic assessments for critical suppliers</p>                                                                                                                                                                                                                                                                                                                                                                                                             | <p>Negative: Potential increase in procurement and compliance costs</p> <p>Positive: Increased supply chain resilience, improved customer confidence and eligibility for global contracts</p>                     |
| 9      | Community and stakeholder engagement        | Risk / Opportunity                         | Maintaining positive relationships with local communities and stakeholders helps mitigate operational and reputational risks while strengthening trust, social license to operate, and long-term business resilience                                                                                                                                          | <p>CSR initiatives, stakeholder engagement</p> <p>Establishing grievance mechanism</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <p>Reduced operational disruptions through stronger community relations</p> <p>Builds long-term resilience by aligning business success with the well-being of the communities in which the company operates.</p> |
| 10     | Ethics, Compliance and Corporate Governance | Risk                                       | An evolving regulatory landscape, increasing corporate governance expectations, and enhanced public disclosure requirements require continuous monitoring and timely compliance. Failure to effectively manage compliance obligations may result in regulatory investigations, litigation, financial penalties, business disruption, and reputational impacts | <p>Comprehensive compliance framework comprising policies, procedures, internal controls, and compliance programs to identify regulatory changes, assess their implications, and implement appropriate actions.</p> <p>Dedicated in-house compliance team supported by regular engagement with regulatory authorities and subject matter experts to monitor the evolving regulatory landscape.</p> <p>Periodic awareness programs and training for employees and vendors.</p> <p>Ongoing compliance monitoring, reporting, and governance with oversight by the Board and its Committees.</p> | Regulatory fines and penalties, litigation costs, business disruption, increased compliance costs, and potential reputational impact.                                                                             |



## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| Disclosure Questions                                                                                                                                                                                                   |                                                                                                                                                                                                                                                         | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | P2                                      | P3             | P4 | P5 | P6             | P7 | P8 | P9 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------|----|----|----------------|----|----|----|
| Policy and management processes                                                                                                                                                                                        |                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                         |                |    |    |                |    |    |    |
| 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)                                                                                                                                                                                                  | The policies/procedures are approved at appropriate levels within the organization, including by the Board, designated committees, or relevant functional departments, as applicable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                         |                |    |    |                |    |    |    |
|                                                                                                                                                                                                                        | c. Web Link of the Policies, if available                                                                                                                                                                                                               | The corporate-level policies are available at: <a href="https://www.aequs.com/investor/">https://www.aequs.com/investor/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                         |                |    |    |                |    |    |    |
| 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              | N  | Y  | Y              | NA | N  | Y  |
| 4.                                                                                                                                                                                                                     | 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. | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | ISO 9001:2015<br>EN 9100:2018<br>Nadcap | ISO 45001:2018 | -  | -  | ISO 14001:2015 | -  | -  | -  |
| 5.                                                                                                                                                                                                                     | Specific commitments, goals and targets set by the entity with defined timelines, if any.                                                                                                                                                               | The Company is in the process of formalizing specific organization-level ESG commitments, goals, and targets. As a foundational step, various business units across the Company's manufacturing ecosystems in Belagavi, Hubballi, and Koppal have undertaken sustainability initiatives, the learnings from which are being consolidated to shape company-wide targets. These efforts are expected to culminate in a unified ESG target framework in the near term, encompassing key focus areas such as GHG emissions reduction, energy management, renewable energy adoption, occupational health and safety, and waste management. Aequs Limited is committed to formalizing and disclosing these targets in a structured and time-bound manner in forthcoming reporting cycles.                                                                                                          |                                         |                |    |    |                |    |    |    |
| 6.                                                                                                                                                                                                                     | Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.                                                                                                                          | The Company continues to implement cluster- and facility-level initiatives relating to energy, safety, waste, and emissions management, while strengthening the framework for formal organization-level commitments and targets.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                         |                |    |    |                |    |    |    |
| Notes: ^ While the Company is a member of industry associations and trade bodies, it does not currently undertake public policy advocacy independently and therefore does not have a separate policy under Principle 7 |                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                         |                |    |    |                |    |    |    |
| * The Company has translated applicable policies into Standard Operating Procedures (SOPs) and related operational processes, which are internally available and accessible to employees, as relevant.                 |                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                         |                |    |    |                |    |    |    |
| Governance, leadership and oversight                                                                                                                                                                                   |                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                         |                |    |    |                |    |    |    |
| 7.                                                                                                                                                                                                                     | Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):                                     | At Aequs Limited, we are actively laying the groundwork for a structured and credible environmental, social, and governance (ESG) journey, one that is forward-looking, measurable, and deeply embedded in how we operate. We have initiated baseline assessments across our manufacturing facilities to establish benchmarks for greenhouse gas emissions, green energy consumption, and environmental impact, which will guide our targets and transition planning towards carbon neutrality. Our commitment extends equally to our people – ensuring safe, inclusive, and growth-enabling workplaces, and to the communities we operate in. As we progress, our focus will be on systematically improving our ESG performance year-on-year, reducing our environmental footprint, and building the governance structures necessary to sustain this journey responsibly and transparently. |                                         |                |    |    |                |    |    |    |
| 8.                                                                                                                                                                                                                     | Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).                                                                                                                              | Mr. Rajeev Kaul<br>Designation: Co-Founder & 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.                                                                                | Yes.<br>The Risk Management Committee of the Board has oversight on sustainability-related risks, including ESG risks, as part of its mandate. In addition, cluster-level working committees comprising representatives from relevant functions review and oversee implementation of sustainability-related initiatives and actions across operations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                         |                |    |    |                |    |    |    |

**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                                                          | Board-level policies are periodically reviewed. Other policies and procedures are reviewed by the respective department heads and leadership team in line with the review timelines defined under the relevant policies/procedures. |    |    |    |    |    |    |    |    | Annually and as required, based on regulatory changes, operational requirements, or revisions to internal governance processes. |    |    |    |    |    |    |    |    |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | The compliance review of the statutory requirements is carried out by the leadership team.                                                                                                                                          |    |    |    |    |    |    |    |    | Annually or on a need basis                                                                                                     |    |    |    |    |    |    |    |    |

| 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. | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|----|
|                                                                                                                                                                       | N  | Y  | Y  | N  | N  | Y  | -  | N  | N  |

*Note: Independent assessments are conducted by certifying agencies while conducting ISO certification audits.*

**12. If answer to question (11) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:**

|                                                                                                                                 | P1                                                                                                                                            | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
| The entity does not consider the Principles material to its business (Yes/No)                                                   | Yes, Principle 7 is currently not considered material to the Company's operations.                                                            |    |    |    |    |    |    |    |    |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | Not Applicable                                                                                                                                |    |    |    |    |    |    |    |    |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No)                         | Not Applicable                                                                                                                                |    |    |    |    |    |    |    |    |
| It is planned to be done in the next financial year (Yes/No)                                                                    | Not Applicable                                                                                                                                |    |    |    |    |    |    |    |    |
| Any other reason (please specify)                                                                                               | The Company does not currently undertake public policy advocacy independently and therefore does not have a separate policy under Principle 7 |    |    |    |    |    |    |    |    |



## 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    | %age of persons in respective category covered by the awareness programs |
|-----------------------------------|------------------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------------------|
| Board of Directors                | 3                                                    | Board Familiarization Programs                                   | 75%                                                                      |
| Key Managerial Personnel          | 3                                                    | Insider Trading, POSH Awareness, CoC & ABAC Awareness            | 74%                                                                      |
| Employees other than BoD and KMPs | 36                                                   | Insider Trading, POSH Awareness, CoC & ABAC Awareness            | 80%                                                                      |
| Workers                           | 432                                                  | CoC & ABAC Awareness, POSH, Awareness, Disciplinary Process etc. | 67%                                                                      |

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

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

| Non-Monetary |                 |                                                                     |                   |                                        |
|--------------|-----------------|---------------------------------------------------------------------|-------------------|----------------------------------------|
|              | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Imprisonment | NIL             | NA                                                                  | NA                | NA                                     |
| Punishment   | NIL             | NA                                                                  | NA                | NA                                     |

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

| Case Details   | Name of the regulatory/ enforcement agencies/ judicial institutions |
|----------------|---------------------------------------------------------------------|
| 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.

Yes. The Company has adopted an Anti-Corruption & Anti-Bribery Policy that reflects its zero-tolerance approach towards any form of corruption or bribery. The Policy prohibits offering, promising, giving, or receiving improper payments, benefits, or anything of value to obtain an unfair business advantage.

The Policy applies to all directors, employees, and third parties, including vendors, service providers, contractors, and consultants. All facilities of the Company are required to comply with applicable anti-corruption and anti-bribery laws and regulations.

The policy can be accessed at: <https://www.aequs.com/investor/>

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

|           | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-----------|----------------------------------------|-----------------------------------------|
| Directors | 0                                      | 0                                       |
| KMPs      | 0                                      | 0                                       |
| Employees | 0                                      | 0                                       |
| Workers   | 0                                      | 0                                       |

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

|                                                                                              | FY 2025-26<br>(Current Financial Year) |         | FY 2024-25<br>(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.

Not Applicable

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

|                                     | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------|----------------------------------------|-----------------------------------------|
| Number of days of accounts payables | 88                                     | 93                                      |

## 9. Open-ness of business

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

| Parameter                  | Metrics                                                                                  | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|----------------------------|------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                                 | 71.74%                                 | 72.03%                                  |
|                            | b. Number of trading houses where purchases are made from                                | 176                                    | 177                                     |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses      | 65.91%                                 | 70.13%                                  |
| Concentration of Sales     | a. Sales to dealers / distributors as % of total sales                                   | NA                                     | NA                                      |
|                            | b. Number of dealers / distributors to whom sales are made                               | NA                                     | NA                                      |
|                            | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors  | NA                                     | NA                                      |
| Share of RPTs in           | a. Purchases (Purchases with related parties / Total Purchases)                          | 2%                                     | 1%                                      |
|                            | b. Sales (Sales to related parties / Total Sales)                                        | 1%                                     | 1%                                      |
|                            | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | -                                      | -                                       |
|                            | d. Investments (Investments in related parties / Total Investments made)                 | 100%                                   | 100%                                    |

**PRINCIPLE: 2**

**Businesses should provide goods and services in a manner that is sustainable and safe**

**Essential Indicators**

- 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.**

|       | <b>FY 2025-26<br/>(Current Financial Year)</b> | <b>FY 2024-25<br/>(Previous Financial Year)</b> | <b>Details of improvements in<br/>environmental and social impacts</b> |
|-------|------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------|
| R&D   | -                                              | -                                               | -                                                                      |
| Capex | -                                              | -                                               | -                                                                      |

*Note: The Company currently does not separately track such investments. However, initiatives relating to energy efficiency, material reuse and recycling, and process optimization were undertaken during the reporting period. The Company will endeavor to report these investments in future disclosures.*

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

Yes. The Company has procedures for sustainable sourcing through its Supplier Code of Conduct, which outlines expectations relating to human rights, labor practices, environmental responsibility, and business ethics. Suppliers are encouraged to cascade these principles across their own supply chains and go beyond legal compliance in advancing responsible business practices.

As part of the supplier onboarding process, evaluations covering health & safety and environmental aspects are undertaken. Follow-up assessments and audits are conducted, wherever considered necessary.

- If yes, what percentage of inputs were sourced sustainably?**

The Company undertakes supplier evaluations covering environmental, health & safety, labor, and business ethics aspects as part of its sourcing process. However, a formal methodology for quantifying sustainably sourced inputs is currently under consideration, and a specific percentage cannot be ascertained at this stage.

- 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) | N/A                                                                                                                                                                                                                        |
| b. E-waste                        | The Company operates in a B2B model where products are supplied to OEMs and Tier-1 system integrators and not to end consumers directly. As such, the company does not have specific products for end-of-life reclamation. |
| c. Hazardous waste                |                                                                                                                                                                                                                            |
| d. other waste                    |                                                                                                                                                                                                                            |

- 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.**

No

**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) |
| Permanent employees            |                           |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                           | 980                       | 980              | 100%    | 980                | 100%    | NA                 | NA      | 0                  | 0%      | 0                   | 0%      |
| Female                         | 125                       | 125              | 100%    | 125                | 100%    | 125                | 100%    | NA                 | NA      | 125                 | 100%    |
| Total                          | 1105                      | 1105             | 100%    | 1105               | 100%    | 125                | 100%^   | 0                  | 0%      | 125                 | 100%    |
| Other than Permanent employees |                           |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                           | 24                        | 24               | 100%    | 24                 | 100%    | NA                 | NA      | 0                  | 0%      | 0                   | 0%      |
| Female                         | 6                         | 6                | 100%    | 6                  | 100%    | 6                  | 100%    | NA                 | NA      | 0                   | 0%      |
| Total                          | 30                        | 30               | 100%    | 30                 | 100%    | 6                  | 100%^   | 0                  | 0%      | 0                   | 0%      |

Note: ^ Percentage calculated based on total female employee count

**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                          | 640                     | 640              | 100%    | 640                | 100%    | NA                 | NA      | 0                  | 0%      | 0                   | 0%      |
| Female                        | 21                      | 21               | 100%    | 21                 | 100%    | 21                 | 100%    | NA                 | NA      | 0                   | 0%      |
| Total                         | 661                     | 661              | 100%    | 661                | 100%    | 21                 | 100%^   | 0                  | 0%      | 0                   | 0%      |
| Other than Permanent workers* |                         |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                          | 2326                    | 309              | 13%     | 309                | 13%     | NA                 | NA      | 0                  | 0%      | 0                   | 0%      |
| Female                        | 524                     | 13               | 2%      | 13                 | 2%      | 0                  | 0%      | NA                 | NA      | 0                   | 0%      |
| Total                         | 2850                    | 322              | 11%     | 322                | 11%     | 0                  | 0%      | 0                  | 0%      | 0                   | 0%      |

Note: ^ Percentage calculated based on total female employee count

\* The figures reported under the "Other than permanent workers" columns relate only to workers directly covered by the Company. All remaining workers are covered under the Employees' State Insurance Corporation (ESIC) scheme, which provides health insurance, accident insurance, and maternity benefits in accordance with applicable statutory provisions. This includes all types of employment.

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

|                                                                            | <b>FY 2025-26</b><br><b>(Current Financial Year)</b> | <b>FY 2024-25</b><br><b>(Previous Financial Year)</b> |
|----------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|
| Cost incurred on wellbeing measures as a % of total revenue of the company | 1.14%                                                | 1.21%                                                 |

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

| Benefits                | FY 2025-26<br>(Current Financial Year)             |                                                |                                                      | FY 2024-25<br>(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                                                    |
| Others – please specify | Not Applicable                                     |                                                |                                                      | Not Applicable                                     |                                                |                                                      |

Note: ^ only employees & workers falling under ESIC salary slab are considered above

## 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.**

No. Nevertheless, the Company is committed to promoting an inclusive and accessible workplace in line with the principles of the Rights of Persons with Disabilities Act, 2016. Accessibility considerations are being progressively evaluated across facilities and offices, and the Company intends to undertake appropriate measures, based on operational feasibility and requirements, to enhance accessibility for differently abled people.

## 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.

The Company's Code of Conduct incorporates commitments relating to non-discrimination, equal opportunity, and fair treatment in the workplace, including for persons with disabilities, in line with the principles of the Rights of Persons with Disabilities Act, 2016.

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

| Gender | Permanent employees |                | Permanent workers   |                |
|--------|---------------------|----------------|---------------------|----------------|
|        | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male   | NA                  | NA             | NA                  | NA             |
| Female | 100%                | 100%           | NA                  | NA             |
| Total  | 100%                | 100%           | NA                  | NA             |

## 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. The Company has established a common grievance redressal and ethics reporting mechanism for employees and workers. Any perceived or possible violation, concern, or complaint may be reported through multiple channels, including written submissions through Ethics Boxes, email communication to <a href="mailto:ethics@aequs.com">ethics@aequs.com</a> , or personal meetings with appropriate personnel. |
| Other than Permanent Workers   |                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Permanent Employees            | Complaints are reviewed and addressed through the designated governance mechanism and may be escalated to the Chief Ethics Officer or the Chairman of the Ethics Audit Committee, as appropriate, particularly in matters relating to financial issues or senior management.                                                                                                                                       |
| Other than Permanent Employees |                                                                                                                                                                                                                                                                                                                                                                                                                    |

## 7. Membership of employees and workers in association(s) or Unions recognized by the listed entity:

| Category                         | FY 2025-26<br>(Current Financial Year)               |                                                                                                |           | FY 2024-25<br>(Previous Financial Year)              |                                                                                                 |           |
|----------------------------------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----------|
|                                  | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees / workers in respective category, who are part of association (s) or Union (D) | % (D / C) |
| <b>Total Permanent Employees</b> | <b>1105</b>                                          | <b>0</b>                                                                                       | <b>0%</b> | <b>789</b>                                           | <b>0</b>                                                                                        | <b>0%</b> |
| Male                             | 980                                                  | 0                                                                                              | 0%        | 719                                                  | 0                                                                                               | 0%        |
| Female                           | 125                                                  | 0                                                                                              | 0%        | 70                                                   | 0                                                                                               | 0%        |
| <b>Total Permanent Workers</b>   | <b>661</b>                                           | <b>0</b>                                                                                       | <b>0%</b> | <b>534</b>                                           | <b>0</b>                                                                                        | <b>0%</b> |
| Male                             | 640                                                  | 0                                                                                              | 0%        | 507                                                  | 0                                                                                               | 0%        |
| Female                           | 21                                                   | 0                                                                                              | 0%        | 27                                                   | 0                                                                                               | 0%        |

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

| Category  | FY 2025-26<br>(Current Financial Year) |                               |         |                      |         | FY 2024-25<br>(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      | 1004                                   | 980                           | 98%     | 876                  | 87%     | 744                                     | 700                           | 94%     | 651                  | 88%     |
| Female    | 131                                    | 110                           | 84%     | 95                   | 73%     | 76                                      | 70                            | 92%     | 48                   | 63%     |
| Total     | 1135                                   | 1090                          | 96%     | 971                  | 86%     | 820                                     | 770                           | 94%     | 699                  | 85%     |
| Workers   |                                        |                               |         |                      |         |                                         |                               |         |                      |         |
| Male      | 2966                                   | 802                           | 27%     | 2065                 | 70%     | 1593                                    | 722                           | 45%     | 938                  | 59%     |
| Female    | 545                                    | 268                           | 49%     | 427                  | 78%     | 284                                     | 127                           | 45%     | 245                  | 86%     |
| Total     | 3511                                   | 1070                          | 30%     | 2492                 | 71%     | 1877                                    | 849                           | 45%     | 1183                 | 63%     |

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

| Category         | FY 2025-26<br>(Current Financial Year) |             |             | FY 2024-25<br>(Previous Financial Year) |            |             |
|------------------|----------------------------------------|-------------|-------------|-----------------------------------------|------------|-------------|
|                  | Total                                  | No.         | Percentage  | Total                                   | No.        | Percentage  |
| <b>Employees</b> |                                        |             |             |                                         |            |             |
| Male             | 980                                    | 980         | 100%        | 719                                     | 719        | 100%        |
| Female           | 125                                    | 125         | 100%        | 70                                      | 70         | 100%        |
| <b>Total</b>     | <b>1105</b>                            | <b>1105</b> | <b>100%</b> | <b>789</b>                              | <b>789</b> | <b>100%</b> |
| <b>Workers</b>   |                                        |             |             |                                         |            |             |
| Male             | 640                                    | 640         | 100%        | 507                                     | 507        | 100%        |
| Female           | 21                                     | 21          | 100%        | 27                                      | 27         | 100%        |
| <b>Total</b>     | <b>661</b>                             | <b>661</b>  | <b>100%</b> | <b>534</b>                              | <b>534</b> | <b>100%</b> |

Note: Only permanent employees and workers are considered

## 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. All facilities of the Company follow the guidelines and principles of an Occupational Health and Safety Management System (OHSMS), with four facilities covered under ISO 45001:2018 certification during the reporting period. The OHSMS includes Standard Operating Procedures (SOPs), Hazard Identification and Risk Assessment (HIRA), safety inspections and audits, incident reporting mechanisms, and periodic safety training programs to proactively mitigate workplace risks.

The OHSMS covers employees and workers across manufacturing operations and associated support functions within the reporting boundary.

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

The Company identifies work-related hazards and assesses risks through a structured Hazard Identification and Risk Assessment (HIRA) process covering routine and non-routine activities. The process is supported by safety inspections, audits, incident investigations, and periodic review of operational activities to proactively mitigate workplace risks.

**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*                                                  | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|--------------------------------------------------------------------------------|------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million person hours worked)^ | Employees<br>Workers<br>(including the contract workforce) | 0.33                                   | 0.48                                    |
| Total recordable work-related injuries                                         | Employees<br>Workers<br>(including the contract workforce) | 0<br>3                                 | 0<br>4                                  |
| No. of fatalities                                                              | Employees<br>Workers<br>(including the contract workforce) | 0<br>0                                 | 0<br>0                                  |
| High consequences for work-related injury or ill-health (excluding fatalities) | Employees<br>Workers<br>(including the contract workforce) | 0<br>0                                 | 0<br>0                                  |

Note: ^ The Company currently monitors and reports LTIFR on a combined basis for employees and workers, and separate classification is presently not maintained.

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

The Company has implemented multiple measures to ensure a safe and healthy workplace across its operations. These include mandatory use of Personal Protective Equipment (PPE), daily Gemba walk audits, deployment of Zone Safety Leaders, periodic plant and machine safety audits, and structured Hazard Identification and Risk Assessment (HIRA) processes. All relevant machinery is equipped with protective guarding systems, including interlocking guards, fixed guards, safety light curtains, and two-hand control devices, wherever applicable.

The Company also conducts regular toolbox talks, safety training programs, tabletop emergency exercises, and employee engagement initiatives such as safety quizzes, poster presentations, and slogan-writing activities to strengthen safety awareness. In addition, external audits are conducted under ISO 45001 management system to support continual improvement in occupational health and safety performance.

**13. Number of Complaints on the following made by employees and workers**

| Benefits           | FY 2025-26<br>(Current Financial Year) |                                       |         | FY 2024-25<br>(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 | 0                                      | 0                                     | NA      | 0                                       | 0                                     | NA      |
| Health & Safety    | 0                                      | 0                                     | NA      | 0                                       | 0                                     | NA      |

**14. Assessments for the year:**

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

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

No significant risks or concerns arising from assessments of health & safety practices and working conditions were identified during the reporting period. However, any observations or minor concerns identified through inspections, audits, or routine monitoring were addressed through a structured Corrective and Preventive Action (CAPA) process. Implementation of corrective actions was monitored by the respective teams to ensure timely closure and effectiveness.

In addition, regular toolbox talks and safety awareness sessions were conducted to reinforce safe work practices and strengthen employee awareness on workplace health and safety.

**PRINCIPLE: 4**
**Businesses should respect the interests of and be responsive to all its stakeholders**
**Essential Indicators**
**1. Describe the processes for identifying key stakeholder groups of the entity.**

The Company identifies its key stakeholder groups based on the nature of its business operations, dependencies, and the extent of impact.

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

| Stakeholder Group              | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other                                                           | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement                                            |
|--------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| Employees and Workers          | No                                                             | Email, noticeboards, meetings, training sessions, toolbox talks                                                                                                                         | Ongoing                                                                              | Workplace safety, employee well-being, policy updates, performance reviews, training, grievance redressal                                  |
| Customers / OEMs               | No                                                             | Email, meetings, audits, reviews, customer portal                                                                                                                                       | Ongoing                                                                              | Demand, Forecast & Bid Management, Product requirements, quality feedback, contractual obligations, ESG expectations, Reporting Governance |
| Suppliers and Contractors      | No                                                             | Email, meetings, audits, Supplier Code of Conduct                                                                                                                                       | Ongoing / As required                                                                | Sourcing requirements, quality, delivery compliance                                                                                        |
| Investors / Shareholders       | No                                                             | Annual reports, meetings, website, stock exchange disclosures, Investor Day events                                                                                                      | Annually / As required                                                               | Financial performance, governance, business strategy, ESG performance                                                                      |
| Regulators / Government Bodies | No                                                             | Statutory filings, inspections, meetings, email                                                                                                                                         | As required                                                                          | Statutory compliance, reporting, inspections                                                                                               |
| Local Communities              | Yes <sup>^</sup>                                               | The following link provides information about some of the company's community work through the Aequs Foundation - <a href="https://aequsfoundation.org">https://aequsfoundation.org</a> |                                                                                      |                                                                                                                                            |

Note: <sup>^</sup> Local communities may include vulnerable and marginalized groups based on socio-economic conditions and access to opportunities and services

**PRINCIPLE: 5****Businesses should respect and promote human rights****Essential Indicators**

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

| Category               | FY 2025-26<br>(Current Financial Year) |                                           |           | FY 2024-25<br>(Previous Financial Year) |                                           |           |
|------------------------|----------------------------------------|-------------------------------------------|-----------|-----------------------------------------|-------------------------------------------|-----------|
|                        | Total (A)                              | No. of employees /<br>workers covered (B) | % (B/A)   | Total (C)                               | No. of employees /<br>workers covered (D) | % (D/C)   |
| <b>Employees</b>       |                                        |                                           |           |                                         |                                           |           |
| Permanent              | 1105                                   | NA                                        | NA        | 789                                     | NA                                        | NA        |
| Other than permanent   | 30                                     | NA                                        | NA        | 31                                      | NA                                        | NA        |
| <b>Total Employees</b> | <b>1135</b>                            | <b>NA</b>                                 | <b>NA</b> | <b>820</b>                              | <b>NA</b>                                 | <b>NA</b> |
| <b>Workers</b>         |                                        |                                           |           |                                         |                                           |           |
| Permanent              | 661                                    | NA                                        | NA        | 534                                     | NA                                        | NA        |
| Other than permanent   | 2850                                   | NA                                        | NA        | 1343                                    | NA                                        | NA        |
| <b>Total Workers</b>   | <b>3511</b>                            | <b>NA</b>                                 | <b>NA</b> | <b>1877</b>                             | <b>NA</b>                                 | <b>NA</b> |

Note: Human rights-related aspects are covered through existing programs on Code of Conduct, workplace ethics, POSH, and occupational health & safety; however, separate classification of such programs as human rights training is currently not maintained.

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

| Category             | FY 2025-26<br>(Current Financial Year) |                          |         |                           |         | FY 2024-25<br>(Previous Financial Year) |                          |         |                           |         |
|----------------------|----------------------------------------|--------------------------|---------|---------------------------|---------|-----------------------------------------|--------------------------|---------|---------------------------|---------|
|                      | Total (A)                              | Equal to<br>Minimum Wage |         | More than<br>Minimum Wage |         | Total (D)                               | Equal to<br>Minimum Wage |         | More than<br>Minimum Wage |         |
|                      |                                        | No. (B)                  | % (B/A) | No. (C)                   | % (C/A) |                                         | No. (E)                  | % (E/D) | No. (F)                   | % (F/D) |
|                      | Employees                              |                          |         |                           |         |                                         |                          |         |                           |         |
| Permanent            | 1105                                   | 471                      | 43%     | 634                       | 57%     | 789                                     | 288                      | 37%     | 501                       | 63%     |
| Male                 | 980                                    | 387                      | 39%     | 593                       | 61%     | 719                                     | 240                      | 33%     | 479                       | 67%     |
| Female               | 125                                    | 84                       | 67%     | 41                        | 33%     | 70                                      | 48                       | 69%     | 22                        | 31%     |
| Other than Permanent | 30                                     | 30                       | 100%    | 0                         | 0%      | 31                                      | 31                       | 100%    | 0                         | 0%      |
| Male                 | 24                                     | 24                       | 100%    | 0                         | 0%      | 25                                      | 25                       | 100%    | 0                         | 0%      |
| Female               | 6                                      | 6                        | 100%    | 0                         | 0%      | 6                                       | 6                        | 100%    | 0                         | 0%      |
|                      | Workers                                |                          |         |                           |         |                                         |                          |         |                           |         |
| Permanent            | 661                                    | 541                      | 82%     | 120                       | 18%     | 534                                     | 464                      | 87%     | 70                        | 13%     |
| Male                 | 640                                    | 521                      | 81%     | 119                       | 19%     | 507                                     | 437                      | 86%     | 70                        | 14%     |
| Female               | 21                                     | 20                       | 95%     | 1                         | 5%      | 27                                      | 27                       | 100%    | 0                         | 0%      |
| Other than Permanent | 2850                                   | 2850                     | 100%    | 0                         | 0%      | 1343                                    | 1218                     | 91%     | 126                       | 9%      |
| Male                 | 2326                                   | 2326                     | 100%    | 0                         | 0%      | 1086                                    | 965                      | 89%     | 122                       | 11%     |
| Female               | 524                                    | 524                      | 100%    | 0                         | 0%      | 257                                     | 253                      | 98%     | 4                         | 2%      |

### 3. Details of remuneration/salary/wages

#### a. Median remuneration / wages:

| Gender                           | Male   |                                                                    | Female |                                                                    |
|----------------------------------|--------|--------------------------------------------------------------------|--------|--------------------------------------------------------------------|
|                                  | Number | Median remuneration/ salary/ wages of respective category (in INR) | Number | Median remuneration/ salary/ wages of respective category (in INR) |
| Board of Directors (BoD)         | 5      | ₹ 65,063,768                                                       | 1      | ₹ 2,500,000                                                        |
| Key Managerial Personnel         | 2      | ₹ 12,569,166                                                       | 0      | -                                                                  |
| Employees other than BoD and KMP | 980    | ₹ 650,003                                                          | 125    | ₹ 443,165                                                          |
| Workers                          | 640    | ₹ 443,855                                                          | 21     | ₹ 353,855                                                          |

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

|                                                 | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------------------|----------------------------------------|-----------------------------------------|
| Gross wages paid to females as % of total wages | 7%                                     | 6%                                      |

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

The Human Resources team, in coordination with the Ethics function, is broadly responsible for addressing and coordinating matters relating to human rights impacts and grievance redressal.

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

The Company addresses grievances related to human rights issues through its common grievance redressal and ethics reporting mechanism applicable to employees and workers. Any perceived or possible concern, violation, or complaint, including those relating to workplace conduct, discrimination, harassment, or fair treatment, may be reported through multiple channels such as Ethics Boxes, email communication to [ethics@aequs.com](mailto:ethics@aequs.com), or personal meetings with appropriate personnel.

Reported concerns are reviewed and addressed through the designated governance mechanism and may be escalated to the Chief Ethics Officer or the Chairman of the Ethics Audit Committee, as appropriate.

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

|                                   | FY 2025-26<br>(Current Financial Year) |                                       |         | FY 2024-25<br>(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                 | 0                                      | 0                                     | NA      | 0                                       | 0                                     | NA      |
| Discrimination at workplace       | 0                                      | 0                                     | NA      | 0                                       | 0                                     | NA      |
| Child Labor                       | 0                                      | 0                                     | NA      | 0                                       | 0                                     | NA      |
| Forced Labor / Involuntary Labor  | 0                                      | 0                                     | NA      | 0                                       | 0                                     | NA      |
| Wages                             | 0                                      | 0                                     | NA      | 0                                       | 0                                     | NA      |
| Other human rights related issues | 0                                      | 0                                     | NA      | 0                                       | 0                                     | NA      |

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

|                                                                                                                                     | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(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%                                     | NA                                      |
| Complaints on POSH upheld                                                                                                           | 0                                      | NA                                      |

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

The Company is committed to maintaining an inclusive workplace free from discrimination, harassment, and retaliation. The Code of Conduct, reinforced through periodic awareness programs, along with the Prevention of Sexual Harassment (POSH) Policy, provides the framework for respectful workplace behavior and protection of employees.

The Company has established grievance redressal and ethics reporting mechanisms with confidential reporting channels and investigation processes. Appropriate safeguards are in place to protect complainants and witnesses from retaliation, victimization, or discrimination while also discouraging misuse of the grievance mechanism.

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

Yes. Human rights-related requirements form part of the Company's engagement with suppliers, vendors, and contractual labor providers through the Supplier Code of Conduct and related contractual expectations. The Code incorporates principles relating to non-discrimination, fair wages, prohibition of child labor and forced labor, and compliance with applicable labor laws and regulations.

Value chain partners are expected to comply with these requirements, which may also be reviewed through periodic assessments and audits, as applicable.

**10. Assessments for the year:**

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

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

No significant corrective actions were identified as necessary based on the assessments conducted across the Company's plants and offices.

**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                                                                                                                                                                       | Unit           | FY 2025-26<br>(Current<br>Financial Year) | FY 2024-25<br>(Previous<br>Financial Year) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------|--------------------------------------------|
| <b>From renewable sources</b>                                                                                                                                                   |                |                                           |                                            |
| Total electricity consumption (A)                                                                                                                                               | GJ             | 35,852                                    | 27,441                                     |
| Total fuel consumption (B)                                                                                                                                                      | GJ             | 0                                         | 0                                          |
| Energy consumption through other sources (C)                                                                                                                                    | GJ             | 0                                         | 0                                          |
| <b>Total energy consumed from renewable sources (A+B+C)</b>                                                                                                                     | GJ             | <b>35,852</b>                             | <b>27,441</b>                              |
| <b>From non-renewable sources</b>                                                                                                                                               |                |                                           |                                            |
| Total electricity consumption (D)                                                                                                                                               | GJ             | 86,298                                    | 56,096                                     |
| Total fuel consumption (E)                                                                                                                                                      | GJ             | 1,102                                     | 973                                        |
| Energy consumption through other sources (F)                                                                                                                                    | GJ             | 0                                         | 0                                          |
| <b>Total energy consumed from non-renewable sources (D+E+F)</b>                                                                                                                 | GJ             | <b>87,400</b>                             | <b>57,069</b>                              |
| <b>Total energy consumed (A+B+C+D+E+F)</b>                                                                                                                                      | GJ             | <b>1,23,252</b>                           | <b>84,509</b>                              |
| <b>Energy intensity per crore rupee of turnover</b> (Total energy consumed (GJ) / Revenue from operations in crore rupees)                                                      | GJ/Cr INR      | 125.33                                    | 121.90                                     |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed (GJ)/ Revenue from operations adjusted for PPP (million US\$))* | GJ/million USD | 251.66                                    | 248.93                                     |
| <b>Energy intensity in terms of physical output #</b>                                                                                                                           | -              | NA                                        | NA                                         |
| <b>Energy intensity (optional)</b> – the relevant metric may be selected by the entity                                                                                          | -              | NA                                        | NA                                         |

Notes: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: **No**

\*For FY 2024-25 and 2025-26, the revenue from operations has been adjusted for PPP based on the PPP conversion factor published for the year 2025 and 2026 by the International Monetary Fund which are 20.42 and 20.08 respectively

\*Due to the diverse nature of the business operations and products/services of the Company, it is not feasible to determine the physical output for the calculation of Energy Intensity

**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.**

No

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

| Parameter                                                                       | Unit | FY 2025-26<br>(Current<br>Financial Year) | FY 2024-25<br>(Previous<br>Financial Year) |
|---------------------------------------------------------------------------------|------|-------------------------------------------|--------------------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                               |      |                                           |                                            |
| (i) Surface water                                                               | kL   | 0                                         | 0                                          |
| (ii) Groundwater                                                                | kL   | 0                                         | 0                                          |
| (iii) Third party water                                                         | kL   | 65,621                                    | 43,843                                     |
| (iv) Seawater / desalinated water                                               | kL   | 0                                         | 0                                          |
| (v) Others                                                                      | kL   | 0                                         | 0                                          |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b> | kL   | <b>65,621</b>                             | <b>43,843</b>                              |

| Parameter                                                                                                                                                                        | Unit           | FY 2025-26<br>(Current<br>Financial Year) | FY 2024-25<br>(Previous<br>Financial Year) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------|--------------------------------------------|
| <b>Total volume of water consumption (in kilolitres)</b>                                                                                                                         | kL             | <b>13,124</b>                             | <b>8,769</b>                               |
| <b>Water intensity per rupee of turnover</b> Total water consumption (kL) / Revenue from operations in Crore rupees)                                                             | kL/Cr INR      | 13.35                                     | 12.65                                      |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption (kL)/ Revenue from operations adjusted for PPP (million US\$))* | kL/million USD | 26.80                                     | 25.83                                      |
| <b>Water intensity in terms of physical output<sup>#</sup></b>                                                                                                                   | -              | NA                                        | NA                                         |
| <b>Water intensity (optional)</b> – the relevant metric may be selected by the entity                                                                                            | -              | NA                                        | NA                                         |

Notes: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: **No**

\*For FY 2024-25 and 2025-26, the revenue from operations has been adjusted for PPP based on the PPP conversion factor published for the year 2025 and 2026 by the International Monetary Fund which are 20.42 and 20.08 respectively

<sup>#</sup>Due to the diverse nature of the business operations and products/services of the Company, it is not feasible to determine the physical output for the calculation of Water Intensity

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

| Parameter                                                                    | Unit | FY 2025-26<br>(Current<br>Financial Year) | FY 2024-25<br>(Previous<br>Financial Year) |
|------------------------------------------------------------------------------|------|-------------------------------------------|--------------------------------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> |      |                                           |                                            |
| (i) To Surface water                                                         |      |                                           |                                            |
| No treatment                                                                 | kL   | 0                                         | 0                                          |
| With treatment – please specify level of treatment                           | kL   | 0                                         | 0                                          |
| (ii) To Groundwater                                                          |      |                                           |                                            |
| No treatment                                                                 | kL   | 0                                         | 0                                          |
| With treatment – please specify level of treatment                           | kL   | 0                                         | 0                                          |
| (iii) To Seawater                                                            |      |                                           |                                            |
| No treatment                                                                 | kL   | 0                                         | 0                                          |
| With treatment – please specify level of treatment                           | kL   | 0                                         | 0                                          |
| (iv) Sent to third parties                                                   |      |                                           |                                            |
| No treatment                                                                 | kL   | 52,497                                    | 35,075                                     |
| With treatment – please specify level of treatment                           | kL   | 0                                         | 0                                          |
| (v) Others                                                                   |      |                                           |                                            |
| No treatment                                                                 | kL   | 0                                         | 0                                          |
| With treatment – please specify level of treatment                           | kL   | 0                                         | 0                                          |
| <b>Total water discharged (in kilolitres)</b>                                | kL   | <b>52,497</b>                             | <b>35,075</b>                              |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: **No**

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

While most facilities of the Company do not involve process water usage, one unit generating process effluent has implemented a Zero Liquid Discharge (ZLD) system. The system is designed to treat and recycle wastewater, thereby minimizing liquid discharge from the facility.

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

| Parameter                           | Unit   | FY 2025-26<br>(Current<br>Financial Year) | FY 2024-25<br>(Previous<br>Financial Year) |
|-------------------------------------|--------|-------------------------------------------|--------------------------------------------|
| NOx                                 | mg/Nm3 | 11.30                                     | 10.21                                      |
| SOx                                 | mg/Nm3 | 5.90                                      | 4.30                                       |
| Particulate matter (PM)             | mg/Nm3 | 46.10                                     | 58.13                                      |
| Persistent organic pollutants (POP) | -      | NA                                        | NA                                         |
| Volatile organic compounds (VOC)    | -      | NA                                        | NA                                         |

| Parameter                      | Unit | FY 2025-26<br>(Current<br>Financial Year) | FY 2024-25<br>(Previous<br>Financial Year) |
|--------------------------------|------|-------------------------------------------|--------------------------------------------|
| Hazardous air pollutants (HAP) | -    | NA                                        | NA                                         |
| Others – please specify        | -    | NA                                        | NA                                         |

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: **No**

**Remark:** The Company has only two operational stacks across all facilities within the reporting boundary. Stack emissions are periodically monitored through NABL-accredited laboratories in accordance with applicable regulatory requirements, and all monitored values were within prescribed limits. Emission data is maintained and reported in concentration terms (mg/Nm<sup>3</sup>) as per regulatory monitoring requirements.

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

| Parameter                                                                                                                                                                                                                                      | Unit                                                      | FY 2025-26<br>(Current<br>Financial Year) | FY 2024-25<br>(Previous<br>Financial Year) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------|--------------------------------------------|
| <b>Total Scope 1 emissions</b> (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)                                                                   | Tonnes of CO <sub>2</sub> equivalent (tCO <sub>2</sub> e) | 309.27                                    | 164.58                                     |
| <b>Total Scope 2 emissions</b> (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)                                                                   | Tonnes of CO <sub>2</sub> equivalent (tCO <sub>2</sub> e) | 17,019.86                                 | 11,328.18                                  |
| <b>Total Scope 1 and Scope 2 emission intensity per crore rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions (tCO <sub>2</sub> e)/ Revenue from operations in crore rupees)                                                        | tCO <sub>2</sub> e / Cr INR                               | 17.62                                     | 16.58                                      |
| <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 (tCO <sub>2</sub> e) / Revenue from operations adjusted for PPP (million US\$))* | tCO <sub>2</sub> e / million USD                          | 35.38                                     | 33.85                                      |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output#                                                                                                                                                                      | -                                                         | NA                                        | NA                                         |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may                                                                                                                                                              | -                                                         | NA                                        | NA                                         |

*Notes: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No*

*\*For FY 2024-25 and 2025-26, the revenue from operations has been adjusted for PPP based on the PPP conversion factor published for the year 2025 and 2026 by the International Monetary Fund which are 20.42 and 20.08 respectively*

*#Due to the diverse nature of the business operations and products/services of the Company, it is not feasible to determine the physical output for the calculation of Water Intensity*

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

Yes. The Company has initiated a structured approach towards greenhouse gas (GHG) emissions management across its operations. Scope 1 and Scope 2 emissions are being monitored for the reporting entities, and selected facilities have undergone third-party validation of emissions data in line with ISO 14065 requirements. The Company has also initiated assessment of Scope 3 emissions for select categories as part of its broader emissions management efforts.

In the Belagavi Aerospace Cluster, a significant share of electricity consumption is already sourced from renewable energy, and this share is expected to increase further over time. Based on the emissions baseline and ongoing assessments, the Company is developing a phased GHG mitigation roadmap focused on enhancing energy efficiency, strengthening emissions monitoring practices, increasing the share of renewable energy, and gradually reducing operational emissions.

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

| Parameter                                                                                                                                                                       | Unit           | FY 2025-26<br>(Current<br>Financial Year) | FY 2024-25<br>(Previous<br>Financial Year) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------|--------------------------------------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                                                                                                 |                |                                           |                                            |
| Plastic waste (A)                                                                                                                                                               | MT             | 465.61                                    | 423.41                                     |
| E-waste (B)                                                                                                                                                                     | MT             | 0.07                                      | 0.03                                       |
| Bio-medical waste (C)                                                                                                                                                           | MT             | 0.09                                      | 0.09                                       |
| Construction and demolition waste (D)                                                                                                                                           |                | 0.00                                      | 0.00                                       |
| Battery waste (E)                                                                                                                                                               | MT             | 0.04                                      | 0.00                                       |
| Radioactive waste (F)                                                                                                                                                           | -              | 0.00                                      | 0.00                                       |
| Other Hazardous waste. Please specify, if any. (G)                                                                                                                              | MT             | 1,559.71                                  | 665.04                                     |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)                                             | MT             | 0.21                                      | 0.23                                       |
| <b>Total (A+B + C + D + E + F + G + H)</b>                                                                                                                                      | MT             | <b>2,025.72</b>                           | <b>1,088.80</b>                            |
| <b>Waste intensity per crore rupee of turnover</b> (Total waste generated (MT) / Revenue from operations in crore rupees)                                                       | MT/Cr INR      | 2.06                                      | 1.57                                       |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated (MT) / Revenue from operations adjusted for PPP (million US\$))* | MT/million USD | 4.14                                      | 3.21                                       |
| <b>Waste intensity in terms of physical output</b>                                                                                                                              | -              | NA                                        | NA                                         |
| <b>Waste intensity (optional)</b> – the relevant metric may be selected by the entity                                                                                           | -              | NA                                        | NA                                         |
| <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                                                                                                                                                                    |                | 7.22                                      | 2.61                                       |
| (ii) Re-used                                                                                                                                                                    |                | 465.31                                    | 423.19                                     |
| (iii) Other recovery operations                                                                                                                                                 |                | 0.00                                      | 0.00                                       |
| <b>Total</b>                                                                                                                                                                    |                | <b>472.53</b>                             | <b>425.80</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                                                                                                                                                                |                | 1,436.32                                  | 655.97                                     |
| (ii) Landfilling                                                                                                                                                                |                | 17.99                                     | 0.00                                       |
| (iii) Other disposal operations                                                                                                                                                 |                | 0.00                                      | 0.01                                       |
| <b>Total</b>                                                                                                                                                                    |                | <b>1,454.31</b>                           | <b>655.98</b>                              |

Notes: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No

\*For FY 2024-25 and 2025-26, the revenue from operations has been adjusted for PPP based on the PPP conversion factor published for the year 2025 and 2026 by the International Monetary Fund which are 20.42 and 20.08 respectively

\*Due to the diverse nature of the business operations and products/services of the Company, it is not feasible to determine the physical output for the calculation of Water Intensity

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.

The Company has implemented waste management practices focused on waste segregation, monitoring, reuse/recycling, and responsible disposal in accordance with applicable regulatory requirements. Metals and plastics are the key input materials across operations, and the scrap generated is reused internally wherever feasible or routed through authorized recycling vendors.

Waste generated across facilities is disposed through agencies approved by the respective State Pollution Control Boards. Hazardous wastes, where generated, are segregated, stored and handled in accordance with applicable legal requirements, and movement/disposal is tracked through prescribed manifest systems.

The Company also undertakes periodic monitoring and process controls to ensure safe handling and management of hazardous materials and wastes associated with its operations.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

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

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 |
|-----------------------------------|----------------------|------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
| NIL                               |                      |      |                                                             |                                                  |                   |

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 |
|--------|-----------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|
| 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**

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

6

**b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**

| S. No. | Name of the trade and industry chambers/ associations           | Reach of trade and industry chambers/ associations (State/National) |
|--------|-----------------------------------------------------------------|---------------------------------------------------------------------|
| 1      | Confederation Indian Industries (CII)                           | National                                                            |
| 2      | Federation Indian Chambers of Commerce & Industry (FICCI)       | National                                                            |
| 3      | Society of Indian Aerospace Technologies and Industries (SIATI) | National                                                            |
| 4      | Aerospace India Association (AIA)                               | National                                                            |
| 5      | Export Promotion Council for EOUs and SEZs (EPCES)              | National                                                            |
| 6      | Toy Association of India (TAI)                                  | National                                                            |

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

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

**PRINCIPLE: 8**
**Businesses should promote inclusive growth and equitable development**
**Essential Indicators**

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

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

Not Applicable

- 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 | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|--------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|-----------------------------------------|
|--------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|-----------------------------------------|

Not Applicable

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

The Company's facilities operate within recognized industrial areas, resulting in limited direct interface with surrounding communities. The Company maintains regular engagement with local communities through its CSR initiatives. In addition, concerns or grievances, if any, may be reported through the Company's ethics reporting mechanism at [ethics@aequs.com](mailto:ethics@aequs.com), and are reviewed and addressed through the Company's established governance processes, as appropriate.

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

|                                             | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|---------------------------------------------|----------------------------------------|-----------------------------------------|
| Directly sourced from MSMEs/small producers | 1.35%                                  | 1.89%                                   |
| Directly from within India                  | 58.52%                                 | 60.45%                                  |

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

| Location     | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|--------------|----------------------------------------|-----------------------------------------|
| Rural        | 27%                                    | 25%                                     |
| Semi-urban   | -                                      | -                                       |
| Urban        | 73%                                    | 75%                                     |
| Metropolitan | -                                      | -                                       |

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

**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.**

The Company supplies products to a range of institutional, business-to-business (B2B) customers – comprising OEMs and Tier-1 system integrators in the Aerospace, Toys and Consumer segments. For every segment, the Company has established structured processes to address customer concerns including grievances. Any product-related complaints from B2B customers are managed by the respective segment-level cross-functional teams, which are responsible for ensuring timely and effective resolution. A defined escalation matrix is in place to address critical or unresolved issues, enabling swift intervention at higher levels when required.

These teams follow a systematic approach involving investigation, root-cause analysis, continuous monitoring and regular follow-ups to uphold the Company's quality and customer satisfaction standards. In addition, the Company conducts an annual customer survey, and the feedback received is carefully reviewed and incorporated into improvement initiatives.

Customers can contact the Company for product related queries, or to register grievances, through multiple communication channels. They may reach out via email or phone, and all such communications are routed to the appropriate teams for prompt and efficient handling.

**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 | All products of the Company are made as per customer specifications. The relevant information |
| Safe and responsible usage                                  | is included as per customer requirements specified.                                           |
| Recycling and/or safe disposal                              |                                                                                               |

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

|                                | FY 2025-26 (Current Financial Year) |                                       | Remarks | FY 2024-25 (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                   | 0                                   | 0                                     | NA      | 0                                    | 0                                     | NA      |
| Advertising                    | 0                                   | 0                                     | NA      | 0                                    | 0                                     | NA      |
| Delivery of essential services | 0                                   | 0                                     | NA      | 0                                    | 0                                     | NA      |
| Restrictive trade practices    | 0                                   | 0                                     | NA      | 0                                    | 0                                     | NA      |
| Unfair trade practices         | 0                                   | 0                                     | NA      | 0                                    | 0                                     | NA      |
| Other (Customer Complaints)    | 0                                   | 0                                     | NA      | 0                                    | 0                                     | NA      |

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

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

**5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

Yes. The Policy is an internal document and is not currently available in the public domain.

**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.**

Not applicable.

**7. Provide the following information relating to data breaches:****a. Number of instances of data breaches**

0

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

0

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

N/A