ELECTROSTEEL CASTINGS LIMITED

H.O.: G.K.Tower, 19 Camac Street, Kolkata 700 017
Regd. Office: Rathod Colony, Rajgangpur, Odisha 770 017
Tel: +91-33-22839990 / +91-33-71034400
CIN: L27310OR1955PLC000310
www.electrosteel.com

5 August, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra (E),
Mumbai – 400 051

Scrip Code: 500128

Symbol: ELECTCAST

Dear Sir/Madam,

Sub: **Business Responsibility and Sustainability Report- Financial Year 2025-26 (ISIN INE086A01029)**

In compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, please find enclosed the Business Responsibility and Sustainability Report for the Financial Year 2025-26.

This is for your information and records.

Kindly acknowledge receipt.

Thanking you,

Yours faithfully,

For Electrosteel Castings Limited

INDRANIL MITRA
Digitally signed by INDRANIL MITRA
Date: 2026.08.05 15:15:13 +05'30'

Indranil Mitra
Company Secretary
ICSI: A20387

Encl: As above

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

for the year ended 31 March, 2026

SECTION A: GENERAL DISCLOSURES

I. Details of Listed Entity

1	**Corporate Identity Number (CIN) of the Company**	L27310OR1955PLC000310
2	**Name of the Company**	Electrosteel Castings Limited
3	**Year of Incorporation**	1955
4	**Registered Office Address**	Rathod Colony, Rajgangpur, Sundergarh, Odisha 770 017
5	**Corporate Address**	G. K. Tower, 19, Camac Street, Kolkata – 700017
6	**Email ID**	companysecretary@electrosteel.com
7	**Telephone**	+91 33 2283 9990
8	**Website**	www.electrosteel.com
9	**Financial year of which reporting is being done**	1st April 2025 to 31st March 2026
10	**Name of the Stock Exchange(s) where shares are listed**	National Stock Exchange of India Limited, BSE Limited
11	**Paid Up Capital**	Rs. 6,181.84 Lakhs
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. Indranil Mitra Company Secretary 033-22839990 companysecretary@electrosteel.com
13	**Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	Disclosures are reported on a standalone basis. The latest facility Punganur is excluded from the environmental and social KPIs for the current reporting period and will be included from next reporting period.
14	**Name of assessment or assurance provider**	Not Applicable (As per the SEBI Applicability Criteria)
15	**Type of assessment of assurance obtained**	Not Applicable (As per the SEBI Applicability Criteria)

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 of pipe and pipe fittings	The Company manufactures Ductile Iron Pipes, Ductile Iron Fittings, Cast Iron Pipes used for various applications, such as water transmission and distribution, desalination plants, stormwater drainage, and sewage treatment plants.	75.75%
2	Manufacturing of Ferro Products & others	The Company manufactures Ferro Alloys, Pig Iron, Metallurgical Coke, and other value-added products.	24.25%

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.	Ductile Iron Pipes	24311	64.38
2.	Ductile Iron Fittings	24311	5.63
3.	Cast Iron Pipes	24311	5.73
4.	Ferro Products	24104	4.92
5.	Cement	23942	0.01
6.	Others	243	19.33

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	6	12	18
International	2	29	31

Note: All international plants and offices are part of the Company's subsidiaries.

19. Markets served by the entity:

a. Number of locations

Location.	Number
National (No. of states)	28
International (No. of countries)	130

b. **What is the contribution of exports as a percentage of the total turnover of the entity?**
Exports contribute to 22% of our total turnover.

c. **A brief on types of customers**
Electrosteel Castings Limited (ECL) serves a diverse customer base encompassing companies in the infrastructure and industrial sectors. The Company supplies ductile iron pipes and fittings to major turnkey contractors like L&T, Megha Engineering, and NCC. ECL also directly supplies to state government departments such as PHED/Water supply, as well as to the private contractors catering to semi-government agencies.

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)	1,464	1,423	97%	41	3%
2.	Other than Permanent (E)	178	172	97%	6	3%
3.	**Total Employees (D + E)**	**1,642**	**1,595**	**97%**	**47**	**3%**
			WORKERS			
4.	Permanent (F)	1,426	1,426	100%	0	0%
5.	Other than Permanent (G)	9,792	9,695	99%	97	1%
6	**Total workers (F + G)**	**11,218**	**11,121**	**99%**	**97**	**1%**

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)	2	2	100%	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total differently abled employees (D + E)**	2	2	100%	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 percentage of Females	
		No. (B)	% (B / A)
Board of Directors	18	5	27.78%
Key Management Personnel	10*	3	30.00%

*Includes 9 Board of Directors

22. Turnover rate for permanent employees and workers

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9%	15%	9%	11%	9%	11%	6%	8%	6%
Permanent Workers	5%	-	5%	3%	-	3%	3%	-	3%

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	Electrosteel Europe S.A.	Subsidiary	100%	No
2	Electrosteel Castings (UK) Limited	Subsidiary	100%	No
3	Electrosteel Algerie SPA	Subsidiary	100%	No
4	Electrosteel USA, LLC and its wholly owned subsidiary, Water Fab LLC, USA	Subsidiary	100%	No

5	Electrosteel Trading, S.A.U. Spain	Subsidiary	100%	No
6	Electrosteel Doha for Trading LLC	Subsidiary	97%	No
7	Electrosteel Castings Gulf FZE	Subsidiary	100%	No
8	Electrosteel Bahrain Holding W.L.L. and its wholly owned subsidiary, Electrosteel Bahrain Trading W.L.L.	Subsidiary	100%	No
9	Electrosteel Brazil Ltda Tubos e Conexoes Duteis	Subsidiary	100%	No
10	Singardo International Pte Limited	Subsidiary	100%	No
11	T.I.S. Service SPA and its wholly owned subsidiaries named T.I.S. Service Engineering DOO, T.I.S. Polska SP Z.O.O.,T.I.S. Turkey Water Technologies San. VE Tic.A., T.I.S. Nuoval S.R.L.	Subsidiary	100%	No
12	North Dhadhu Mining Company Private Limited	Joint Venture	48.98%	No

VI. CSR DETAILS

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

(ii) **Turnover (Rs. in lakhs.)** 5,03,254

(iii) Net worth (Rs. in lakhs.) 5,68,342

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			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints Filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	https://www.electrosteel.com/investor/code_of_conduct_and_policies.php	0	0	Nil	0	0	Nil
Investors (Other than shareholders)	https://www.electrosteel.com/shareholder-enquiry.php	0	0	Nil	0	0	Nil
Shareholders	https://www.electrosteel.com/shareholder-enquiry.php	16	0	-	28	0	-
Employees and workers	Grievance Handling Policy	201	27	-	199	10	-

Customers	https://www.electrosteel.com/business-enquiry.php	2	0	-	7	0	-
Value Chain Partners	Grievance Handling Policy	0	0	Nil	0	0	Nil

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

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	GHG Emissions and Climate Change	Risk	**Risk** The ductile iron pipe & fittings production process involves energy-intensive processes primarily during the conversion of iron ore to iron or subsequent refining of the iron to finished ductile iron products. These operations are primarily powered by fossil fuels, leading to significant greenhouse gas (GHG) emissions. As a result, managing and reducing GHG emissions is a critical environmental priority for the organization.	ECL has an Environment Cell dedicated to monitoring and mitigating environmental impacts, with a strong focus on reducing greenhouse gas emissions in line with its ISO 14001-2018 certified Environmental Management System. The Company implements several initiatives to optimize manufacturing processes, and strengthen resource efficiency across its operations. The Company also continues to evaluate opportunities to reduce its carbon footprint through operational improvements and the adoption of cleaner technologies.	Negative

2	Energy Management	Risk & Opportunity	**Risk:** The manufacturing processes of our products, such as ductile iron and cast-iron pipes and fittings, require energy, which is sourced from captive power plants and the grid. Optimizing energy is key to ensuring efficient production, reducing costs, and improving financial stability. **Opportunity:** Implementing energy-efficient technologies and processes to reduce energy consumption per unit of output also results in improved overall efficiency.	The Company's Khardah and Haldia units are certified with the ISO 50001:2018 energy management system (EMS) which enhances energy performance, increases energy efficiency, and reduces energy costs, thereby contributing to sustainability goals and reducing environmental impact. ECL, across facilities, has implemented initiatives to reduce fuel and electricity usage, harnessing waste gases, and enhancing renewable energy capabilities.	Positive & Negative
3	Water Management	Risk & Opportunity	**Risk:** The manufacturing process require water as a key input. Ineffective water management can lead to non-compliance, impacting the Company's operations and creating reputational risks as well as ecological impacts on the water level in the surrounding region. **Opportunity:** Implementing water-saving measures not only reduces costs but also enhances compliance and reputation. Strong water management practices can attract environmentally conscious stakeholders, offering a competitive	The environment management cell actively engages in implementing measures to minimize water consumption and prevent water wastage. The Company has set up a state-of-the-art effluent treatment plant (ETP). Additionally, it conducts regular effluent water analysis to ensure compliance, and reports are submitted to the authorities. At one of the facilities, the Company collects sewage water from the municipality. This wastewater undergoes treatment through a sewage treatment plant (STP) and is utilized in the production	Positive & Negative

			edge.	process. This recycling initiative has resulted in significant conservation of freshwater resources.	
4	Waste Management	Risk & Opportunity	**Risk:** The manufacturing process generates both hazardous and non-hazardous waste. Improper management of this waste can lead to negative environmental impacts, affect the workforce, and can harm nearby communities, potentially resulting in non-compliance with regulations. **Opportunity:** Implementing efficient waste management practices can lead to cost savings through reduced disposal costs and increased efficiency in resource utilization. Further, it ensures that the Company remains compliant with environmental regulations.	The Company's facilities are ISO 14001:2015 certified, and it has adopted a systematic waste management method to ensure that waste materials are properly handled, stored, and disposed of. Most of the process waste generated during operations can be reprocessed and utilized as raw materials to manufacture different products. Hazardous waste such as used oil/waste lubricating oil, zinc dust, and used batteries are stored and disposed of by authorized recyclers in accordance with CPCB/SPCB rules.	Positive & Negative
5	Health & Safety	Risk & Opportunity	**Risk:** The manufacturing process is exposed to hazards, including occupational health risks such as exposure to high temperatures and machinery accidents. Failure to address these risks can result in injuries and adversely impact the Company's reputation. **Opportunity:** Prioritizing employee health and safety	The Company's facilities are ISO 45001:2018 certified, and it is committed to creating and maintaining a culture of high safety. The Company regularly conducts health and safety assessments, mock drills, training awareness sessions, and health check-ups for its employees and workers.	Positive & Negative

			enhances morale, boosts productivity, and improves retention rates.	To ensure safety, the workers are provided with necessary PPE based on the risks they are exposed to in their operations. The Company promotes a QR code-based reporting system for timely reporting of unsafe conditions, incidents, and near misses, supporting proactive workplace safety management.	
6	Community Support and Corporate Social Responsibility	Opportunity	The Company's vision extends beyond pioneering technology and innovation, embracing a holistic approach to societal impact. This provides an opportunity to actively engage in Corporate Social Responsibility (CSR) programs in the areas of education, and community development health and safety. This commitment underscores the Company's dedication to creating positive change and fostering a better future for all. This enables building a positive image for the Company and fosters harmonious relations.	NA	Positive
7	Human Rights	Opportunity	Electrosteel fosters a fair, safe, and inclusive workplace. The Company complies with all applicable labour laws and has implemented a Social Accountability Policy across its facilities, with three units certified under SA8000. By promoting ethical practices and social responsibility, including regular	NA	Positive

		trainings on human rights, POSH, and inclusion of differently abled individuals, the Company strengthens employee trust, enhances workplace culture, and builds long-term stakeholder confidence.	

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)									
Business Responsibility Policy	✔	✔	✔	✔	✔	✔	✔	✔	✔
Quality Policy		✔							✔
Environment Policy		✔				✔			
Occupational Health & Safety			✔		✔				
Social Accountability Policy			✔	✔	✔				
Energy Policy		✔				✔			
Policy for determining Material Subsidiaries	✔			✔					
Related Party Transaction Policy	✔								
Nomination and Remuneration Policy	✔								
Vigil Mechanism/Whistle Blower Policy	✔		✔	✔	✔				
Corporate Social Responsibility Policy				✔				✔	
Policy for determination of Materiality of Events/Information for disclosures	✔			✔					
Familiarization Programme for the Independent Directors	✔								
Policy for Preservation of Documents and Archival	✔								
Dividend Distribution Policy	✔								
Electrosteel Anti-Competition Policy	✔						✔		
Electrosteel Sustainable Procurement Policy		✔				✔			
Electrosteel Antibribery Policy	✔						✔		
Risk Management Policy	✔	✔							
Compensatory Off Policy	✔								
Grievance Handling policy	✔		✔	✔	✔				✔

Non-Discrimination Policy			✔		✔				
. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.electrosteel.com/investor/code_of_conduct_and_policies.php								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	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: 2018 Quality Management Systems (QMS) Certification ISO 14001: 2018 Environmental Management Systems (EMS) Certification ISO 50001: 2018 Energy Management Systems (EMS) Certification ISO 45001: 2018 Occupational Health and Safety Management Systems (OHSMS) Certification SA8000: Social Accountability Certification IS 9523: 2000: BIS Certification for Ductile Iron Fittings IS 8329: 2000: Spun ductile iron pipes								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company periodically reviews the goals and targets set for various business divisions and corporate functions, demonstrating its commitment to financing sustainable business activities.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	As a leading Company, we ensure compliance with national laws and regulations by integrating performance evaluation as a fundamental aspect across all functions within the organization.								

Governance, leadership and oversight

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

At Electrosteel Castings Limited, we believe that true growth is meaningful only when it is responsible, inclusive, and sustainable. As we continue our journey of creating long-term value, we remain committed to integrating environmental stewardship, social responsibility, and strong governance practices into every aspect of our business.

During FY 2025–26, we made progress in advancing our sustainability agenda. We expanded our clean energy infrastructure through the installation of rooftop solar power across the plants and continued investments in solar energy projects across our operations. Our certifications under ISO 50001, ISO 14001, and ISO 45001 reflect our unwavering focus on energy efficiency, environmental management, and occupational health and safety. We are equally proud of our SA8000-certified facilities, which demonstrate our commitment to ethical labour practices, fairness, and respect for human rights across our operations.

Today, Electrosteel products serve customers in more than 130 countries, supported by a resilient supply chain and responsible procurement practices. As India progresses towards the vision of Viksit Bharat, we see significant opportunities for sustainable growth driven by infrastructure development, urbanization, and increasing demand visibility across key sectors. We remain committed to supporting these national priorities while creating value for all our stakeholders.

- Sunil Katial, Whole-time Director and Chief Executive Officer

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Sunil Katial Whole-time Director and Chief Executive Officer
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Company has its CSR & Sustainability Committee, comprising two Independent Directors (including the Chairman of the Committee) and the Managing Director. The Committee is responsible for overseeing and making decisions on sustainability and ESG-related matters. Additionally, the Company has the ESG Steering Committee, comprising representatives from key business functions and management teams. The Committee is responsible for driving, monitoring, and integrating ESG initiatives across the Company's operations and supporting the implementation of sustainability strategies and objectives.

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	P 9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Whole-time Director and Chief Executive Officer discusses with the Board and reviews the Company's progress against sustainability parameters, as well as reviews its policies.									Half-yearly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The statutory compliance is reviewed periodically as per applicable laws by the Whole-time Director and Chief Executive Officer of the Company. There have been no significant reports of non-compliance.									Periodically (monthly)								

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.

P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The Company conducts internal and external audits in accordance with applicable statutory and regulatory requirements. However, an independent audit specifically covering compliance with the NGRBC Principles has not been undertaken.								

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C PRINCIPLE-WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	2	During the financial year, in addition to statutory updates, the Board of Directors was briefed on emerging regulations and key ESG developments.	100%
Key Managerial Personnel	2	During the financial year, the KMPs were briefed on emerging regulations and key ESG developments.	100%
Employees other than BoD and KMPs	490	Health, safety & environment (HSE) Technical & process operations Maintenance Management systems & soft skills SA8000	73%
Workers	933	Health, safety & environment (HSE) Quality & management systems Technical operations & standard procedures Social accountability Behavioural & soft skills	84%

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

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		
Punishment				

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

Case details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA	

4. **Does the entity have an anti-corruption or anti-bribery policy?**

Yes, ECL has an anti-corruption and anti-bribery (ACAB) policy and has measures in place to prevent such misconduct. The policy explicitly mentions the prohibition of bribery or any form of undue advantage to gain business benefits, directly or indirectly. Strong processes exist for monitoring and taking disciplinary actions if there are any violations of this policy.

The policy is available at:
https://www.electrosteel.com/admin/pdf/385692356-Electrosteel-Antibribery-Policy.pdf

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

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

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

7. **Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.**
   Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	39	31

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	29.85%	24.02%
	b. Number of trading houses where purchases are made from	1,213	1,253
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	43.61%	49.59%

Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0.46%	0.83%
	b. Number of dealers / distributors to whom sales are made	45	49
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	72.76%	88.88%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.02%	0.17%
	b. Sales (Sales to related parties / Total Sales)	13.20%	15.59%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	98.51%	-
	d. Investments (Investments in related parties / Total Investments made)	28.00%	42.09%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
	-	

2. **Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.**

Yes, the Company has processes in place to avoid and manage the conflict-of-interest involving members of the Board. The processes are outlined in the Code of Conduct that prohibits engagement in any business or activity conflicting with the Company's interests. The Code ensures that directors and senior management members avoid activities or engagements that may interfere with their duties or prejudice the Company's interests, as well as activities that impede objective or independent work. Additionally, it prohibits the receipt of personal benefits by directors or senior management, including their families, and activities that hinder their ability to devote appropriate time and attention to responsibilities. These measures aim to uphold integrity and prevent conflict of interests within the entity's governance structure.

Please refer to the policy by following link:
https://www.electrosteel.com/admin/pdf/1608017827code-of-conduct-49.pdf

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicator

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	15.81%	1.73%	The Company has invested in the expansion of solar energy, dust suppression equipment and treatment of effluents across the plants.

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

The Company is dedicated to sourcing its raw materials responsibly, guided by its sustainable procurement policy. This policy prioritizes social, economic, and environmental considerations across the entire supply chain. As per the SA8000 system, the Company conducts periodic audits of its supplier's sustainability credentials. The Company expects its supply chain partners to adhere to the same ethical standards of sustainability in their business operations and encourages suppliers to follow the principles and practices outlined in the sustainable procurement policy. Approximately more than 60% of the Company's raw material requirements, such as iron ore lumps, iron ore fines, iron ore pellets, limestone, and manganese ore, are fulfilled through direct procurement from government-regulated mines. This approach enhances transparency, ensures traceability, and promotes compliance with applicable environmental and labour regulations, thereby reinforcing responsible value chain practices in the iron and steel sector.

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

Approximately ~60% of the input raw materials are procured from mines. Further, the Company has assessed 24% of its suppliers based on SA8000 guidelines.

Please refer to the policy by following link:
https://www.electrosteel.com/admin/pdf/18562356-Electrosteel-Sustainable-Procurement-Policy.pdf

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

Not applicable. The Company's products are durable in nature and predominantly comprise recyclable materials such as iron, which can be recovered and recycled at the end of the product's life cycle.

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

Yes, the EPR is applicable for the entity and the activities are in compliance with CPCB.

Leadership Indicators

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

   Yes, the Company has conducted LCA-EPD assessments for three product categories, covering 16 types of our products.

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
24311	Ductile Iron Pipes & Fittings (C25, C30, C40- pressure class)	70.02%	Cradle-to-gate (A1-A3) + EoL options (C1-C4, D)	Yes – Metsims Sustainability Consulting	https://www.environdec.com/library/epd20876 https://www.environdec.com/library/epd20877 https://www.environdec.com/library/epd20878

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

Sr.No.	Name of Product / Service	Description of the risk/concern	Action Taken
1	Ductile Iron Pipes & Fittings	There are no significant social or environmental risks arising from the production or disposal of the product. However, it is recognized that iron and steel manufacturing is inherently energy-intensive, with considerable reliance on fossil fuels and water resources.	The Company has adopted waste-heat recovery systems, increased the use of scrap material, and shifted to renewable electricity to reduce its GHG footprint. These steps help lower energy consumption and emissions during production.

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Coke fines, iron ore fines, pipe & metal scrap, MBF sludge, etc	7%	8%

Note: For FY 2024-25 we have updated the calculation methodology.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not applicable. The Company's products are durable and predominantly comprise recyclable materials such as iron, which can be recovered and recycled at the end of the product's life cycle.					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not applicable. The Company's products are durable and predominantly comprise recyclable materials such as iron, which can be recovered and recycled at the end of the product's life cycle.	

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	Total (A)	% of Employees covered by									
		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	1,423	1,423	100%	1,423	100%	0	0%	0	0%	0	0%
Female	41	41	100%	41	100%	41	100%	0	0%	0	0%
Total	**1,464**	**1,464**	100%	**1,464**	100%	**41**	**3%**	**0**	0%	0	0%
Other than permanent employees											
Male	172	172	100%	172	100%	0	0	0	0%	0	0%
Female	6	6	100%	6	100%	6	100%	0	0%	0	0%
Total	**178**	**178**	100%	**178**	100%	**6**	**3%**	**0**	0%	0	0%

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

Category	Total (A)	% Workers covered by									
		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	1,426	1,426	100%	1,426	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**1,426**	**1,426**	100%	**1,426**	100%	0	0%	0	0%	0	0%
Other than Permanent workers											
Male	9,695	9,695	100%	9,695	100%	0	0%	0	0%	0	0%
Female	97	97	100%	97	100%	97	100%	0	0%	0	0%
Total	**9,792**	**9,792**	100%	**9,792**	100%	**97**	**1%**	**0**	**0%**	**0**	**0%**

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.10%	0.07%

Note: the previous year's value was revised in line with the ISF guidance

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	8%	13%	Yes	10%	11%	Yes
Others- please specify	-	-	-	-	-	-

Note: The data mentioned above includes only the permanent workforce.

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.

While all the Company premises may not be fully compliant with the Rights of Persons with Disabilities Act, 2016, the Company actively responds to the needs of differently-abled employees by providing assistance whenever required.

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 has implemented a social accountability policy, and three of its facilities are SA8000 certified, demonstrating adherence to international standards of ethical workplace practices. This certification demonstrates compliance with critical performance criteria, which include ensuring the prohibition of child and forced labour, providing a safe and healthy work environment, respecting workers' rights to association and collective bargaining, and enforcing a non-discriminatory workplace. This commitment reflects the Company's dedication to maintaining not only legal standards but also a moral stance in promoting ethical and fair working conditions.

Please refer to the policy by following link:
https://www.electrosteel.com/admin/pdf/1608019883Social_Accountability_Policy.pdf

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

	Permanent employees		Permanent workers	
Gender	**Return to work rate**	**Retention rate**	**Return to work rate**	**Retention rate**
Male	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Female	-	-	-	-
Total	-	-	-	-

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 grievance mechanism to ensure that all concerns and issues raised by employees and workers are promptly addressed. Employees are encouraged to contact the local Head of Department (HOD) or Human Resources (HR) representative at their respective facilities to report any grievances they may have. Accessible grievance mechanisms are established under the Grievance Handling Procedure, including a dedicated hotline, email address, and complaint boxes installed across all facilities. Further, the Company has implemented a QR code-based reporting mechanism that enables the workforce to anonymously raise concerns, grievances, or report incidents.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	**FY 2025-26**			**FY 2024-25**		
	Total employees / workers in respective category (A)	**No. of employees / workers in respective category, who are part of association(s) or Union (B)**	**% (B / A)**	**Total employees / workers in respective category (C)**	**No. of employees / workers in respective category, who are part of association(s) or Union (D)**	**% (D/C)**
Total Permanent Employees	**1,464**	**0**	**0%**	**1,514**	**0**	**0%**
- Male	1,423	0	0%	1,471	0	0%
- Female	41	0	0%	43	0	0%
Total Permanent	**1,426**	**1,372**	96%	**1,501**	**1,442**	**96%**

Workers						
- Male	1,426	1,372	96%	1,501	1,442	96%
- Female	0	0	-	0	0	-

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1,423	583	41%	1,049	74%	1,471	442	30%	1,074	73%
Female	41	10	24%	26	63%	43	8	19%	23	53%
Total	**1,464**	**593**	**41%**	**1,075**	**73%**	**1,514**	**450**	**30%**	**1,097**	**72%**
Workers										
Male	1,426	1,060	74%	1,195	84%	1,501	784	52%	728	49%
Female	0	0	-	0	-	0	0	-	0	-
Total	**1,426**	**1,060**	**74%**	**1,195**	**84%**	**1,501**	**784**	**52%**	**728**	**49%**

Note: The data mentioned above includes only the permanent workforce.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1,423	553	39%	1,471	610	41%
Female	41	10	24%	43	10	24%
Total	**1,464**	**563**	**38%**	**1,514**	**620**	**41%**
Workers						
Male	1,426	1,358	95%	1,501	830	55%
Female	0	0	-	0	0	-
Total	**1,426**	**1,358**	**95%**	**1,501**	**830**	**55%**

Note: The data mentioned above includes only the permanent workforce.

10. Health and safety management system:

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

Yes, the Company's occupational health and safety management system is aligned with ISO 45001:2018 standards. Several initiatives have been implemented to achieve the Company's objective of zero-harm working environment and zero health impairments to all employees and workers. The Occupational Health and Safety (OHS) system covers all operational facilities, supporting functions (e.g., maintenance, logistics, laboratories), and administrative offices. It applies to full-time and part-time employees, contract workers, on-site service providers, and visitors. Risk assessment and hazard control, supported by regular assurance initiatives and prompt corrective measures, are key elements of the system.

The Company conducts regular training and awareness programmes on health and safety. Pre-employment and periodical medical check-ups are also conducted for its employees and workers. Third-party safety audits are conducted at all the facilities.

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 employs various processes to identify work-related hazards and assess risks on both routine and non-routine basis. All safety committees actively engage staff and worker representatives to identify workplace hazards and develop corrective actions within specified time frames. For each process, a trained team assesses and determines the risk.

The Company has implemented the Japan Institute of Plant Management (JIPM) Total Productive Maintenance TPM methodology, specifically using the KYT (Danger Prediction Drill) as a continuous improvement tool to enhance the safety consciousness among workmen and supervisors. Mitigation includes proactive measures, such as safe operating procedures, Kaizen, Pokayoke and Safety Assurance Perfect Line (SAPL). The Company promotes a "Safety First" culture by encouraging the reporting of unsafe conditions, incidents, and near misses through accessible mechanisms, including QR code-based reporting systems. Departmental and contractor safety risk registers are regularly maintained and reviewed to identify, assess, and mitigate work-related hazards, fostering a proactive approach to workplace health and safety. Employees and workers receive training to recognize and report hazards, relaying any issues to their immediate supervisor. Policies are in place to safeguard against retaliation for reporting hazards. Senior officials conduct plant inspections to detect deviations from standard safety practices and to address them promptly. These inspections also serve as opportunities to explore and implement advanced technologies recommended for eliminating safety risks in the workplace. No retaliatory actions are taken against workers who report incidents or take steps to protect themselves and their colleagues. Additionally, the Company adheres to the standards set by SA 8000:2014.

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

Yes, the Company has established procedures that enable workers to promptly report work-related hazards. Workers are encouraged to use various channels for reporting, and once reported, these hazards are promptly investigated. They have the right to remove themselves from unsafe situations without fear of reprisal. Regular training reinforces these procedures, fostering a proactive safety culture.

d. **Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?**

Yes, the Company provides non-occupational medical and healthcare services for its employees and workers.

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.34	0
	Workers	0.46	0.54
Total recordable work-related injuries	Employees	1	0
	Workers	13	15
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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

ECL has established clear policies outlining safety protocols and procedures for all employees to follow. Employees undergo regular training sessions and awareness programs to educate themselves about potential hazards and safe work practices. The organization has implemented occupational health and safety ISO 45001:2018 to ensure that there is safe working environment. Regular safety assessments are conducted to identify workplace hazards and assess associated risks, allowing for timely mitigation measures.

Supervisors conduct short, focused discussions at the start of each shift. Topics include upcoming tasks, relevant safety precautions, and reminders about personal protective equipment (PPE) and safe work practices. Toolbox talks are also held daily. Workers are provided with information on hazards through material safety data sheets, operating procedures, hazard identification, and risk assessment. Staff, workmen, and contractors are involved as team members in hazard identification, risk assessment, and control measures determination. Staff, workers, and contractors receive regular updates and information on any changes. Health monitoring programs and access to medical facilities are offered to ensure early detection and treatment of health issues among employees. Routine inspections and audits are conducted to monitor compliance with safety regulations and identify areas for improvement. Employees are encouraged to actively participate in safety committees, provide feedback, and report safety concerns to management. These measures collectively contribute to fostering a safe and healthy work environment for all employees.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	162	18	-	172	8	-
Health & Safety	39	9	-	27	2	-

14. **Assessments for the year:**

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

15. **Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.**
The management regularly conducts reviews and updates of the safety and health protocol, ensuring its alignment with the most current industry standards and regulations as an ongoing practice.

Leadership Indicators

1. **Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).**
Yes, all employees and workers are covered under group accidental insurance policies.

2. **Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.**
The Company ensures transparent business practices across the value chain. Furthermore, the statutory compliance checklist for all departments is periodically reviewed by the concerned departments, and timely remittance is ensured.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?**
ECL provides a transition assistance program upon request from the employee and based on the merit of the case.

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

	% of value chain partners (by value of business

	done with such partners) that were assessed
Health and safety practices	24%
Working Conditions	24%

Note: The Company conducts assessments of its suppliers based on SA8000 parameters. The selection of suppliers for assessment is guided by the value of business done and the frequency of engagement, ensuring alignment with responsible sourcing practices.

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**
   No major concerns were found through the assessment of the value chain partners.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Essential Indicators

1. **Describe the processes for identifying key stakeholder groups of the entity.**
The Company has undertaken a structured stakeholder identification and assessment process to identify and prioritize its key stakeholder groups, including employees, workers, customers, investors, suppliers, local communities, regulatory authorities, and the Board of Directors. Through stakeholder mapping and engagement, the Company identifies key concerns and expectations, enabling it to respond effectively and strengthen stakeholder relationships.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	• Letters • E-mails • Website of the Company & Stock exchanges • Newspaper advertisement • Meetings	Ongoing basis – as and when required	To inform customers about new products, services, promotions, and updates. To gather feedback on customer satisfaction, needs, and preferences. To build relationships and loyalty with customers.
Shareholders and Investors	No	• Press releases • Website of the Company • Email advisories • In-person meetings • Investor conferences • Conference calls	**Annual:** Annual General Meeting, Annual report **Half Yearly:** Financial statements in IndAS and IFRS, earnings call, exchange notifications, press releases **Quarterly:** Financial statements in IndAS and IFRS, earnings call, exchange notifications, press releases	To educate the investor community about the Company's integrated value creation model and long-term business strategy. To assist investors in addressing their concerns regarding Company policies, reporting, strategy.

			Continuous: Investors page on the Company's website	
Employees & Workers	No	• Letters • Emails • Website of the Company • Newsletters on the intranet • Notice boards • Meetings • QR code	Regular and continuous Engagement	To promote open communication, gather feedback, address concerns, provide opportunities for employees to share their thoughts, ideas, and concerns about their work environment, policies, and procedures.
Supplier	No	• Emails • Phone calls • Meetings • Website of the Company • Onsite audits	Regular and continuous Engagement	To engage with suppliers to communicate procurement requirements, specifications, and expectations, and to ensure smooth and efficient supply chain operations. To encourage suppliers to adhere to the sustainable principles upheld by ECL
Communities	Yes	• Community Meeting • CSR programs • CSR reviews and • Feedback discussions	Regular and continuous engagement	To engage with local communities to build positive relationships, foster trust, and demonstrate corporate citizenship and social responsibility. To use engagement channels to listen to and address community concerns, such as environmental impact, community development, or

				social issues.
Statutory & Regulatory Authorities	No	• Email • In-person representations • Letters • Meetings and conferences • Online portals	Regular and continuous Engagement	To ensure compliance with laws, regulations, and standards relevant to the industry and operations of the organisation.

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**
The Company has established structured mechanisms for stakeholder consultation on economic, environmental, and social (EES) topics through its governance committees. The Risk Management Committee has developed a risk management policy encompassing the identification of both internal and external risks, with a specific focus on Environmental, Social, and Governance (ESG) risks. Relevant stakeholders are consulted to ensure that risk identification and mitigation strategies are well-informed and aligned with stakeholder expectations. Additionally, the committee ensures the implementation of appropriate methodologies, processes, and systems to monitor and evaluate ESG risks associated with business operations, ensuring alignment with sustainability objectives and regulatory requirements.

In parallel, the Stakeholders' Relationship Committee, constituted in accordance with Section 178 of the Companies Act, 2013, serves as a formal channel for addressing stakeholder grievances and feedback. This committee actively engages with stakeholders and ensures their concerns are acknowledged and addressed in a timely and transparent manner. Insights and feedback gathered through this mechanism are shared with the Board, facilitating informed decision-making on stakeholder-related matters.

The committee maintains communication with the Board of Directors, providing regular updates on the nature and content of discussions, recommendations, and actions related to environmental and social topics. Keeping the Board informed about risk management strategies and initiatives ensures the Company's commitment to sustainability.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**
Yes, the Company is committed to fostering constructive relationships with all its stakeholders, encompassing a wide range of environmental and social issues that reflect its dedication to addressing diverse concerns. Through proactive engagement and valuable insights, the Company has identified its material issues. This plays a pivotal role in shaping the Company's business strategy and operations.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**
The Company has engaged with vulnerable and marginalized stakeholders to understand and address their concerns through meaningful dialogue and collaboration, reflecting its commitment to social responsibility and community relations.

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			FY 2024-25		
	Total (A)	No. of employees workers covered (B)	% (B / A)	Total (C)	No. of employees workers covered	% (D / C)
Employees						
Permanent	1,464	375	26%	1,514	317	21%
Other than permanent	178	15	8%	240	13	5%
Total Employees	**1,642**	**390**	**24%**	**1,754**	**330**	**19%**
Workers						
Permanent	1,426	352	25%	1,501	223	15%
Other than permanent	9,792	2,376	24%	11,069	501	5%
Total Workers	**11,218**	**2,728**	**24%**	**12,570**	**724**	**6%**

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wages		More than minimum Wages		Total (D)	Equal to minimum wages		More than minimum wages	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	**1,464**	**0**	0%	**1,464**	**100%**	**1,514**	**0**	**0%**	**1,514**	**100%**
Male	1,423	0	0%	1,423	100%	1,471	0	0%	1,471	100%
Female	41	0	0%	41	100%	43	0	0%	43	100%
Other than Permanent	**178**	0	0%	**178**	**100%**	**240**	**0**	**0%**	**240**	**100%**
Male	172	0	0%	**172**	100%	237	0	0%	237	100%
Female	**6**	0	0%	**6**	**100%**	3	0	0%	3	100%
Workers										

Permanent	1,426	**0**	**0%**	1,426	**100%**	**1,501**	**0**	**0%**	**1,501**	**100%**
Male	1,426	0	0%	1,426	100%	1,501	0	0%	1,501	100%
Female	0	0	0%	-	-	0	0	-	0	-
Other than Permanent	**9,792**	**377**	**4%**	**9,415**	**96%**	**11,069**	**329**	**3%**	**10,740**	**97%**
Male	9,695	377	4%	9,318	96%	10,976	329	3%	10,647	97%
Female	97	0	0%	97	100%	93	0	0%	93	100%

3. Details of remuneration/salary/wages.

a) Median remuneration/wages:

	Male		**Female**	
	Number	**Median remuneration/ salary/ wages of respective category**	**Number**	**Median remuneration/ salary/ wages of respective category**
Board of Directors (BoD)	14	13,70,000	5	49,66,755
Key Managerial Personnel*	1	43,98,450	-	-
Employees other than BoD and KMP	1,515	6,52,128	44	5,67,509
Workers	1,435	3,90,564	-	-

*Excluding all the Board of Directors.

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

	FY 2025-26	**FY 2024-25**
Gross wages paid to females as % of total wages.	2.3%	1.9%

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, the Company's human resource team serves as the focal point for addressing all impacts related to human rights. Employees and workers are encouraged to report any concerns they may have regarding human rights violations, discrimination, harassment, or any other related incidents. The HR team then thoroughly investigates the incidents and provides appropriate corrective action.

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

The Company is committed to upholding human rights and maintaining a safe, ethical, and inclusive workplace. It has established robust grievance redressal mechanisms, including whistleblower channels, complaint boxes, QR code, and dedicated email IDs, enabling employees and workers to confidentially report concerns related to human rights, discrimination, harassment, or workplace misconduct. Aligned with SA8000 standards, all reported grievances are investigated impartially and confidentially by the HR team, with appropriate corrective actions taken as necessary. To strengthen awareness and prevention, the Company regularly conducts training programs on Prevention of Sexual Harassment (POSH), workplace behaviour, communication skills, emergency response, first aid, and human rights, fostering a culture of respect, accountability, and continuous improvement.

Link: https://www.electrosteel.com/admin/pdf/1826357-3Tier_Grievance_Eng_Beng_Hindi.pdf

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

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

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

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

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

The Company prioritizes the prevention of adverse consequences for complainants in cases of discrimination and harassment, ensuring a safe and inclusive workplace environment for all employees and workers. The Company has established policies such as the Business Responsibility and Sustainability Policy, which outlines the commitment to providing a safe working environment and protecting employees from sexual and mental harassment. The Policy on Prevention of Sexual Harassment (POSH) deals extensively with providing a safe working environment and protection from sexual harassment. SA 8000 prohibits discrimination in all its forms, emphasizing equal opportunities and fair treatment for all individuals within the workplace.

Complaint boxes have been installed at all facilities, allowing grievances to be submitted anonymously. The Human Resources team serves as the focal point for addressing such complaints. It ensures complete confidentiality, impartial handling, and protection of complainants from retaliation. The HR team is trained to deal sensitively and professionally with such matters, reinforcing the Company's zero-tolerance approach toward discrimination and harassment. These mechanisms collectively ensure that employees can report concerns without fear, thereby fostering a culture of trust, safety, and respect.

9. Do human rights requirements form part of your business agreements and contracts?

The Company is committed to upholding human rights and ethical labour practices across its operations and supply chain. Suppliers are required to adhere with SA8000 standards covering child labour, forced labour, health and safety, freedom of association, non-discrimination, working hours, and fair remuneration. Human rights principles are also integrated into business agreements and contracts, reinforcing the Company's commitment to protecting the rights and well-being of employees, communities, and other stakeholders impacted by its operations.

10. Assessments for the year:

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

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

The management implements corrective actions to address significant risks and concerns identified during assessments on priority basis.

Leadership Indicators

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

As there were no complaints, no business processes were modified or introduced.

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

The Company demonstrates its commitment to human rights by conducting a biannual third-party Social Accountability (SA8000) audit.

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

Although the Company premises may not be fully compliant with the Rights of Persons with Disabilities Act, 2016 the Company actively assists differently-abled visitors in accessing its premises.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	24%
Discrimination at workplace	The Company conducts assessments of its suppliers based on SA8000 parameters. The selection of suppliers for assessment is guided by the value of business done and the frequency of engagement, ensuring alignment with responsible sourcing practices. The Company aims to enhance the coverage of such assessments across its value chain in the coming years.
Child labour	
Forced Labour/ Involuntary Labour	
Wages	
Others – please specify	

5. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.**
   No major observations were identified during the assessment.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	1,274	178
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption from renewable sources (A+B+C)	**1,274**	**178**
From non-renewable sources		
Total electricity consumption (D)	12,93,918	13,30,089
Total fuel consumption (E)	1,72,12,429	2,16,06,725
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	**1,85,06,347**	**2,29,36,814**
Total energy consumed (A+B+C+D+E+F)	**1,85,07,621**	**2,29,36,992**
Energy intensity per Lakh of turnover (Total energy consumed / Revenue from operations)	36.78	34.00
Energy intensity per Lakh of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	748	702
Energy intensity in terms of physical output per MT	24.66	24.60
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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.**
   Srikalahasthi Works and Khardah Works are designated consumers under the Perform, Achieve and Trade (PAT) Scheme (Cycle VIII) and have been assigned Specific Energy Consumption (SEC) reduction targets. The Measurement and Verification (M&V) audit for these facilities is currently due. Haldia Works, which was covered under PAT Cycle V, has successfully achieved its assigned SEC targets. These facilities are currently transitioning from the PAT Scheme to the Carbon Credit Trading Scheme (CCTS).

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	**-**	**-**
(ii) Groundwater	12,48,994	12,28,563
(iii) Third party water	6,00,202	6,16,530
(iv) Seawater / desalinated water		-
(v) Others (Sewage Water + Rain)	14,52,867	17,87,504
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**33,02,063**	**36,32,597**
Total volume of water consumption (in kilolitres)	**32,64,115**	**35,97,016**
Water intensity per rupee of turnover *(Total Water consumption / Revenue from operations)*	6.49	5.33
Water intensity per Lakh of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	131.93	110.16
Water intensity in terms of physical output	4.35	3.86
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
With Treatment – please Specify level of treatment	-	-
(ii) To Groundwater		
No treatment	-	-
With treatment – please specify level of treatment.	-	-
(iii) To Seawater		
No treatment	-	-
With treatment – please specify level of treatment.	-	-
(iv) Sent to third-parties		
No treatment	-	-
With treatment – please specify level of treatment.	-	-
(v) Others		
No treatment		
With treatment – Please specify level of treatment. – Secondary Treatment	38,244	35,581
Total water discharged (in kilolitres)	**38,244**	**35,581**

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.

Yes, the Company has implemented Zero Liquid Discharge (ZLD) systems at its Srikalahasthi Works. Further, the at Khardah Works treated effluent is further processed through tertiary treatment facilities and reused within operations. Rainwater and process blow-down water are collected, treated, and reused within operations, including the CPP, while excess water is utilized for dust suppression and gardening. The Company also ensures that process water at its other units is appropriately treated and safely discharged in compliance with applicable regulations.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Tonnes	380.45	353.73
SOx	Tonnes	362.12	438.66
Particulate matter (PM)	Tonnes	493.89	510.82
Persistent organic pollutants (POP)	NA	-	-
Volatile organic compounds (VOC)	NA	-	-
Hazardous air pollutants (HAP)	NA	-	-
Others– please specify	NA	-	-

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	16,46,597	21,36,221
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	2,55,189	2,68,604
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MT CO2e/ INR Lakh revenue	3.78	3.56
Total Scope 1 and Scope 2 emission intensity per Lakh of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MT CO2e/ Revenue adjusted for PPP Lakh	76.81	73.65
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MTCO2e/ MT production output	2.53	2.58
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? – No

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

Yes, the Company has undertaken the following measures, building on initiatives established in the previous year, to further reduce GHG emissions.

- The Company promotes energy efficiency and renewable energy adoption through the use of energy efficient equipment and harnessing of renewable energy.
- Solar street lighting across plant premises, and the installation of 868 kWp rooftop solar power plant across all plants.
- The Company enhanced its renewable energy usage by utilizing 1274 GJ of solar power generated across all facilities during FY 2025–26.
- Canteen waste-based biogas plants are being operated at Khardah and Srikalahasti works.
- The Company has conducted Life Cycle Assessments (LCA) for its product portfolio to identify environmental impact hotspots and enhance resource efficiency across the product value chain.
- Green Initiatives by year-round sapling plantation within and around the factory premises enhances the green cover. A green belt of native plant species acts as a natural barrier to dust and noise. Additional 7000 saplings have been planted to strengthen green belt around Khardah Unit. .

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste ***(A)***	125	86
E-waste ***(B)***	3.24	5
Bio-medical waste ***(C)***	0.09	0.08
Construction and demolition waste ***(D)***	100	270
Battery waste ***(E)***	8	6
Radioactive waste ***(F)***	-	-
Hazardous waste. Please specify, if any. *(G)*		
Hazardous waste (ETP sludge, discarded containers/barrels, flue dust, GCP sludge/residue, waste oil, Zinc dust, contaminated oil, refractory waste, etc)	24,639	27,133
Other Non-hazardous waste generated *(H). Please specify, if any.*		
Non – hazardous waste (metal scrap, cement slurry, coke fines, iron ore fines, slag, charcoal, ash, burnt core sand, canteen and other solid waste etc)	5,33,143	5,79,426
Total (A+B + C + D + E + F + G + H)	**5,58,018**	**6,06,926**
Waste intensity per Lakh of turnover (Total waste generated / Revenue from operations)	1.11	0.90

Waste intensity per Lakh of turnover adjusted Purchasing for Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	22.55	18.59
Waste intensity in terms of physical output per MT	0.74	0.65
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Parameter	**FY 2025-26**	**FY 2024-25***
Category of waste		
(i) Recycled	2,12,108	1,72,494
(ii) Re-used	11,681	23,975
(iii) Other recovery operations	25,773	19,214
Total	**2,49,562**	**2,15,684**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	2	5
(ii) Landfilling	10,495	11,985
(iii) Other disposal operations (Sent to Authorised vendors)	3,62,908	3,71,708
Total	**3,73,405**	**3,83,697**

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

*Certain categories of waste have been reclassified from "reused" to "recycled" based on the nature of the recovery process.

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 aligned itself with the ISO 14001 environmental management system and has established standard operating procedures for handling hazardous and non-hazardous waste. All units have dedicated waste management systems in place. Each respective division collects and segregates the waste, storing it in designated locations. Hazardous waste, such as zinc dust, is sent to authorized recyclers with a complete manifest system. Bitumen waste is collected safely and reused in the process, avoiding disposal. Other hazardous wastes are accumulated and disposed of according to a 90-day schedule with SPCB/CPCB authorized vendors. Hazardous and non-hazardous waste is recorded in SAP software to ensure accuracy and tracking.

In an effort to minimize the use of hazardous and toxic chemicals in products and processes, the Company adheres to Operation Control Procedures (OCP) and complies with legal directives. Further, plant inspections are conducted for hazardous waste and chemical handling compliance. These measures aim to reduce environmental impact and ensure responsible chemical management throughout the Company's 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:

Not Applicable, as none of the Company's facilities are located near ecologically sensitive areas.

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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

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

The Company is in compliance with all applicable environmental laws/ regulations/ guidelines set by CPCB/SPCB.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):
For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area
(ii) Nature of operations

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in Kilolitres)		
(i) Surface water	Not Applicable	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not Applicable	
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
No treatment		
With treatment – please specify level of treatment		
(iii) Into Seawater		
No treatment		
With treatment – please specify level of treatment		
Parameter	**FY 2025-26**	**FY 2024-25**
(iv) Sent to third-parties	Not Applicable	
No treatment		
With treatment – please specify level of treatment		

(v) Others	
No treatment	
With treatment – please specify level of treatment	
Total water discharged (in kilolitres)	

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.

2. Provide the details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	Not Applicable	
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO2 equivalent		

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.

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

Not Applicable

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

Sr. No.	Initiative undertaken	Details of the initiative *(Web-link, if any, may be provided along-with summary)*	Outcome of the initiative
1	Installation of VVVF Drive in Annealing Furnace Cooling Air Fan	Installed VVVF Drive in the Main Plant Annealing Furnace cooling air fan at Khardah Works.	Achieved approximately 50% reduction in electrical energy consumption.
2	Deployment of IE3 Energy-Efficient Motors	Installed IE3 class motors in all newly commissioned continuous-duty equipment.	Improved energy efficiency and reduced power consumption.

3	Installation of VVVF Drive in Sinter Plant ID Fan	Installed VVVF Drive in the ID fan of the Sinter Plant Proportioning Shop	Achieved approximately 50% electrical energy savings
4	Installation of Variable Speed Compressor	Replaced fixed-speed compressor with a variable speed compressor at the Pulverized Coal Injection Plant.	Reduced electrical energy consumption by approximately 25% at the process level.
5	Installation of Motion and Occupancy Sensors	Installed motion and occupancy sensors for lighting in the Administrative Building at Khardah Works.	Saved approximately 2,800 kWh of electricity annually.
6	Installation of VVVF Drive in Cooler Classifier Fan	Installed a 22 kW VVVF Drive for the Cooler Classifier fan at Haldia Fittings Plant.	Reduced electrical energy consumption by approximately 30% at the process level.
7	Replacement with IE3 Motor – Boiler FD Fan	Replaced existing 30 kW FD fan motor with an IE3 energy-efficient motor at CPP.	Enhanced motor efficiency and reduced energy consumption.
8	Installation of Static VAR Generator	Undertook a project to install a 50 kVAR Static VAR Generator for maintaining unity power factor.	Improved power factor and optimized electrical system performance.
9	Utilization of Solar Energy	Utilized solar energy generated through PV systems at Khardah, Bansberia, and Haldia Works.	Consumed 3,46,162 kWh of renewable energy during FY 2025-26.
10	Installation of Biogas Plant	Installed a canteen waste-based biogas plant with a capacity of 400 kg/day at Khardah Works.	Enabled conversion of organic waste into renewable energy.
11	Installation of Rooftop Solar PV Plants	Installed rooftop on-grid solar PV systems at Khardah Works with a total capacity of 93 kWp.	Increased renewable energy generation and reduced dependence on grid electricity
12	Installation of Large-Scale Solar PV Plant	Installed a 700 kWp rooftop on-grid solar PV plant at Bansberia Works.	Enhanced renewable energy generation capacity.
13	Rooftop Solar Expansion Project	Initiated installation of a 161 kWp rooftop on-grid solar PV plant at Khardah Works Finishing Area.	Expected to further increase renewable energy generation capacity.
14	Installation of Solar Water Pumping Systems	Installed two solar-powered water pumping systems (5.5 kW and 3.7 kW) at plantation land near Khardah Works.	Reduced dependence on conventional electricity for water pumping.
15	Utilization of Biogas	Utilized 906 cubic metres of biogas generated from canteen waste at Khardah Unit.	Promoted circular resource use and reduced fossil fuel dependence.
16	Installation of Solar Street Lights	Installed ten 50W solar street lights at the plantation land of Khardah Unit.	Reduced conventional electricity consumption for outdoor lighting.

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

The Company has an emergency mitigation plan in application. The department heads review the plan annually to spot potential new hazards and develop measures for mitigation and reaction. The Company has protocols, SOPs and mock drill exercises in place for managing disasters. Every mock drill is examined by an experienced council. The appropriate department implements the recommendation.

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

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts:** 24%

8. **How many Green Credits have been generated or procured:**
   a. By the listed entity: Nil
   b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Nil

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicators

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

The Company is affiliated with four associations.

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 of Indian Industry	National
2	Engineering Export Promotion Council	National
3	Indian Chamber of Commerce, Kolkata	National
4	The Bengal Chamber of Commerce and Industry	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
Not Applicable		

Leadership Indicator

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

S.No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
Nil					

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

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

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

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

The Company has implemented effective grievance redressal systems to address the concerns raised by community members and other stakeholders. Concerned stakeholders can reach out to the Company's management by writing or meeting with administrative officers at the respective plants. Additionally, communities have the opportunity to share feedback on CSR programs, which the management reviews and responds to on a prompt basis.

The Company regularly engages in dialogue with local communities, regulatory authorities, and other stakeholders to ensure transparency and responsiveness to concerns. Accessible grievance mechanisms are established under the Grievance Handling Procedure, including a dedicated hotline and email address for submitting complaints, ensuring timely review and resolution of stakeholder concerns.

Link: https://www.electrosteel.com/admin/pdf/1826357-3Tier_Grievance_Eng_Beng_Hindi.pdf

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	9.12%	6.48%
Directly from within India	50.18%	68.64%

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

Location	FY 2025-26	FY 2024-25
Rural	49%	43%
Semi-Urban	-	-
Urban	35%	42%
Metropolitan	16%	15%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

2. **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**

S. No.	State	Aspirational District	Amount spent (In INR)
Not Applicable			

3. **(a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)** No
   (b) From which marginalized /vulnerable groups do you procure? Not Applicable
   (c) What percentage of total procurement (by value) does it constitute? Not Applicable

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Nil				

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

Name of authority	Brief of the Case	Corrective action taken
	Not Applicable	

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Medical and Health care for animals.	Number cannot be ascertained	-
2	Free education to students from economically backward sector.	Number cannot be ascertained	-
3	Developing the down trodden.	Number cannot be ascertained	-
4	Gauseva and allied projects directly related to Gauseva	Number cannot be ascertained	-

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 has established a structured and responsive mechanism to receive and address consumer complaints and feedback under its documented Quality Management System (QMS).
   - **Complaint Receipt:** Consumer complaints are received through verbal or electronic communication by the relevant subsidiary, sales representative, or territory in-charge.
   - **Initial Assessment:** Based on the nature and severity of the complaint, it is either addressed directly or escalated to the technical team.
   - **Technical Review:** The technical team conducts a root cause analysis and proposes appropriate corrective and preventive actions.
   - **Closure:** The complaint is marked as closed only after receiving satisfactory feedback from the customer, ensuring effective resolution and continuous improvement.

Accessible grievance mechanisms are established under the Grievance Handling Procedure, including a dedicated hotline and email address for submitting complaints, ensuring timely review and resolution of stakeholder concerns.

Link: https://www.electrosteel.com/admin/pdf/1826357-3Tier_Grievance_Eng_Beng_Hindi.pdf

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	~75% of the Company's total turnover is attributable to products that have been assessed through Life Cycle Assessment (LCA) to evaluate their environmental impacts across the product life cycle.
Safe and responsible usage	100% The Company's product is devoid of any hazardous aspects and is considered completely safe to use as long as the recommended conditions of use are adhered to.
Recycling and/or safe disposal	Approximately 83% of the Company's product consists of ductile iron, which can be melted down and recycled for further use. The remaining 17% by weight comprises of lining and coating materials such as cement mortar and paint.

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	

Data privacy	0	-	-	0	-	-
Advertising	0	-	-	0	-	-
Cyber-security	0	-	-	0	-	-
Delivery of essential services	0	-	-	0	-	-
Restrictive Trade Practices	0	-	-	0	-	-
Unfair Trade Practices	0	-	-	0	-	-
Other	2	0	-	7	0	-

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

	Number	Reasons for recall
Voluntary recalls	Not Applicable	Not Applicable
Forced recalls	Not Applicable	Not Applicable

5. **Does the entity have a framework/ policy on cyber security and risks related to data privacy?**
ECL has implemented a comprehensive array of cyber tools and measures to safeguard the cybersecurity and data privacy of its customers. This includes the deployment of a Next Generation Endpoint Detection & Response System (EDR) across all servers and workstations connected to the corporate LAN, providing robust protection against malware, viruses, ransomware, and other cyber threats. Additionally, the Company has implemented safeguards to prevent unauthorised use of USB ports on end-user workstations.

ECL employs web filtering and application control mechanisms to regulate internet usage and ensure the security of network resources. Authentication is enforced through Active Directory and Domain Authentication for all ECL users. Cloud email security measures are in place to mitigate risks associated with ransomware, phishing attacks, and business email compromise. Secure remote access is facilitated with Multi-Factor Authentication (MFA).

Implementation of Security Patch Updates Software for Servers & Workstations. Enforcement of IT Security Policies throughout the Organization. Cyber Security Awareness Program & Email Circulation (Dos & Don'ts) on Cyber Security for End Users. Implementation of 24X7 Managed Security Service (SOC) over SIEM. Implementation of Dark & Deep Web Monitoring & Analysis. Incident Response Planning. Periodic Phishing Attack Simulation Drill. Conducting Annual VAPT & ITGC Audit. These initiatives collectively demonstrate the Company's commitment to maintaining a robust cybersecurity posture and safeguarding the confidentiality, integrity, and availability of customer data.
ECL's privacy policy can be found on the website
Links: https://s3-ap-south-1.amazonaws.com/empwin-live-new/documents/1653562039.PDF

6. **Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.** Not Applicable

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

b. Percentage of data breaches involving personally identifiable information of customers - Not Applicable
c. Impact, if any, of the data breaches. - Not Applicable

Leadership Indicators

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

   All information regarding the business of ECL can be accessed through the Company's website and through its periodic disclosures, including the Annual Report.
   Links: https://www.electrosteel.com/

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

   The organization believes that products should not harm customers during installation, use, and end-of-life disposal. Accurate and timely product information is provided to customers in the form of specifications and drawings. Customer health and safety requirements are considered during product design and the selection of raw materials.

   The organization ensures that products comply with national and international legal requirements, including the Bureau of Indian Standards for the ISI mark and also with British Kitemark and others. All the range of Electrosteel products complies with BS 6920 and are duly approved by Hygiene Institute, Germany, DWI and WRAS.

   Technical data sheets (TDS), standard operating procedures (SOPs), user guides, brochures, and safety-related videos are provided to customers for guidance on safe handling and installation. Additionally, the recent launch of the mobile application "Toolbox by Electrosteel" enhances accessibility to information for customers.

   The Company's website, https://www.electrosteel.com/, hosts comprehensive information on the safe and responsible usage of our products, ensuring easy access for customers seeking guidance. The Company provides training sessions for customers through seminars, video calls, and other mediums, aiming to enhance their knowledge and skills regarding product usage and safety protocols.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**
   To inform consumers about potential disruptions or discontinuation of essential services, the Company communicates planned plant shutdowns to the sales team. Subsequently, the sales team adjusts delivery commitments accordingly, ensuring transparency and minimizing inconvenience to consumers. The Company uses communication channels like SMS, calls and/or a mobile application called Toolbox by ECL to notify the customers of any disruptions.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**
   Yes, the Company displays product information on the accompanying documentation including its specifications, standards compliance, and manufacturer details. The Company regularly considers customer feedback and incorporates relevant suggestions into its business processes to improve product quality and customer satisfaction.
   For more information on the product, customers can find product brochures on the Company's website: https://www.electrosteel.com/products/product_brochures.php