

September 05, 2026

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Bandra Kurla Complex,
Mumbai 400051
SYMBOL: SEPC

BSE Limited
14th Floor, PJ Towers,
Dalal Street,
Mumbai 400051
Scrip Code: 532945

Dear Sir/Madam,

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

Pursuant to the requirements of Regulation 34(2) (f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclosed the Business Responsibility and Sustainability Report (BRSR) for the financial year 2025-26 which also forms part of the Annual Report.

We request you to take the same on record.

Thanking you,

Yours faithfully,

For SEPC Limited

T SRIRAMAN Digitally signed by T
SRIRAMAN
Date: 2026.09.05 15:28:31
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T Sriraman
Company Secretary & Compliance Officer

Encl.: a.a

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Business Overview

SEPC Limited is one of the country's leading service provider of integrated design, engineering, procurement, construction and project management services for water infrastructure, process and metallurgy plants, power plants, mines and mineral processing. SEPC has a proven track record, having executed some of the most complex and technically challenging projects across the country and overseas. Your Company offers services relating to industrial processes, metallurgy, thermal power plants, biomass power plants, Mines and Mineral processing, water and waste and water management and distribution systems.

The Business Responsibility & Sustainability Report (BRSR) is aligned with the National Voluntary Guidelines (NVGs) on Social, Environmental and Economic Responsibilities of Business, issued by the Ministry of Corporate Affairs (MCA) and is in accordance with clause (f) of sub-regulation (2) of Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (Listing Regulations).

Your Company's Business Performance and Impacts are disclosed based on the 9 Principles as mentioned in the NVGs.

Principle 1 Ethics, Transparency & Accountability	Principle 2 Product Life Cycle Sustainability	Principle 3 Employee Well- Being
Principle 4 Stakeholder Engagement	Principle 5 Human Rights	Principle 6 Environment
Principle 7 Policy Advocacy	Principle 8 Inclusive Growth and Equitable Development	Principle 9 Customer Value Creation

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Corporate Identity	
1 Number (CIN) of the Listed Entity	L74210TN2000PLC045167

2	Name of the Listed Entity	SEPC Limited
3	Year of incorporation	12/06/2000
4	Registered office address	3 rd Floor, ASV Hansa Towers, No. 53/20, Greams Road, Thousand Lights, Greams Road, Chennai, Chennai, Tamil Nadu, India, 600006
5	Corporate address	3 rd Floor, ASV Hansa Towers, No. 53/20, Greams Road, Thousand Lights, Greams Road, Chennai, Chennai, Tamil Nadu, India, 600006
6	E-mail	tsr@sepc.in/info@sepc.in
7	Telephone	044 4900 5555
8	Website	https://www.sepc.in/
9	Financial year for which reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited National Stock Exchange Limited
11	Paid-up Capital	Rs. 194332.28 (in lacs)
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	T. Sriraman, Company Secretary Telephone: 044-49005555 Email: tsr@sepc.in
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14	Name of the Assurance Provider	NA
15	Type of Assurance obtained	NA

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.	Construction	Engineering, Procurement and Construction of Water Supply and Distribution, Sewage treatment plants, Power plants, Minerals & Metal process plants etc.	100%

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

S.No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Construction of sewer systems including sewage disposal plants and pumping stations	42205	90
2.	Construction of roads	42101	10

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)	212	189	89.15%	23	10.85%
2.	Other than Permanent(E)	14	14	100%	0	0
3.	Total employees (D+ E)	226	203	89.82%	23	10.18%
WORKERS						
4.	Permanent(F)	-	-	-	-	-
5.	Other than Permanent(G)	160	157	98.13%	3	1.88%
6.	Total workers (F + G)	160	157	98.13%	3	1.88%

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/ A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent(D)	0	0	0	0	0
2.	Other than Permanent(E)	0	0	0	0	0
3.	Total differently abled employees (D+ E)	0	0	0	0	0

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	-	11	11
International	-	1	1

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	11
International (No. of Countries)	1

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

c. A brief on types of customers

The Company's business is construction of infrastructure. Some of the major clients include State and Central Government departments, public sector entities, ministries, local municipal bodies.

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/ A)
DIFFERENTLY ABLED WORKERS						
4.	Permanent(F)					
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	6	1	16.66%
Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers

Particulars	FY 2025-2026 (Turnover rate in current FY)			FY 2024-2025 (Turnover rate in previous FY)			FY 2023-2024 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17%	2%	19%	10%	1%	11%	17%	2%	19%
Permanent Workers	-	-	-	--	--	--	--	--	--

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	SEPC FZE, Sharjah	Subsidiary	100%	No
2	SHRIRAM EPC ARKAN LLC	Step-down Subsidiary	70%	No
3	Shriram EPC Eurotech Environmental Pvt Ltd - JV	Joint Venture	NA	No
4	SEPC DRS ITPL JV	Joint Venture	NA	No
5	Mokul Shriram EPC JV	Joint Venture	NA	No
6	SEPC- Furlong JV	Joint Venture	NA	No

VI. CSR Details

23. (i) As per the Net worth threshold, CSR is applicable. However, there is no spending requirement due to the presence of accumulated losses.
- (ii) Turnover (in Rs.) - 579.09 Crores
- (iii) Net worth (in Rs.) - 1880.46 Crores

Note: The details from the standalone financial statements are considered for CSR disclosure.

VII. Transparency and Disclosures Compliances

24. 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 Current Financial Year			FY 2024 – 25 Previous Financial Year		
		Number of complaints filed During the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed During the year	Number of complaints pending resolution at close of the year	Remarks
Communities	https://www.sepc.in/pdf/Community-Grievance-Redress.pdf	NIL	NIL	NA	NIL	NIL	NA
Investors (other than shareholders)	NIL	NIL	NIL	NA	NIL	NIL	NA
Shareholders	https://www.sepc.in/investors-contacts.aspx	15	NIL		7	NIL	Governed by Grievance Redressal Mechanism under REG.13 of SEBI (LODR) Regulations, 2015
Employees and workers	https://www.sepc.in/pdf/Employee-Grievance.pdf	NIL	NIL	NA	NIL	NIL	Governed by Grievance Redressal Mechanism under REG.13 of SEBI (LODR) Regulations, 2015
Customers	NO	NO	NO		NO	NO	NO
Value Chain Partners*	NO	-	-		NO	-	-
Other (please specify)	-	-	-		-	-	-

*The leadership team conducts meetings with the customers and other value chain partners periodically

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

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

S. No.	Material issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
01	Ambitious targets for water for all in the country	Opportunity	The Har ghar Jal initiative announced by GOI , aims to provide every rural house hold with affordable and regular access to safe drinking water thro taps by 2024		Positive
02	Climate change and Environmental and social matters	Opportunity	Stringent regulation on emission norms for the existing /new power plants provides fresh opportunity for bidding fuel gas desulfurization(FGD)projects. The prohibition on open cast mining and approval for underground mining as they have lower environmental food print.		Positive
03	Cyclical nature of Business	Risk	Any slowdown in domestic or global business environment will have impact on business sustainability	Company is present in multiple verticals to deal with any slowdown in one sector will offset with the progress with the other	Negative

SECTIONB: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	N	Y	Y	Y	Y*	N	N	Y*
	b. Has the policy been approved by the Board? (Yes/No)	YES								
	c. Web Link of the Policies, if available	https://www.sepc.in/Companies-Act-and-SEBI-Compliances.aspx								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Y	NA	Y	Y	Y	Y	Y	Y	N
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	NA	Y	N	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.	Yes. Third party audit agencies including, TUV-Nord, conduct audits in various businesses on different standards such as ISO 14001:2018, ISO 45001:2018. During the audit process, they check policy elements, procedures, action plans, review process, etc.								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	NA								
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	NA								
Governance, leadership and oversight										
7	Statement by director responsible for the business responsibility report, highlighting ESG Related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	SEPC Limited gives importance to Environment protection, Sustainability and Governance. Imbibing ESG principles in our core business of providing end-to-end solutions to engineering challenges, offering multi-disciplinary design, engineering, procurement, construction and project management services, while striving to deliver reliable and quality services to our clients. The Company employs contract workers and focuses on providing equal opportunity, ensuring diversity and inclusion, workplace safety and well being for all employees and workers. The Company has fair and transparent governance and disclosure practices, through the Code of Conduct, Whistleblower Policy and other detailed procedures to ensure compliance and uphold its principles.								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	MD and the board are the highest authority responsible for the implementation and oversight of the business responsibility policy								
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.	MD and the board are the highest authority responsible for sustainability related issues .								
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)								
10		P1	P2	P3	P4	P5	P6	P7	P8	P9
	Performance against above policies and follow up action	Y	NA	Y	Y	Y	Y	Y	Y	A
	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Y	NA	Y	Y	Y	Y	Y	Y	A
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.	The implementation of the Company's Code of Conduct and other policies are reviewed through internal audit/control function. The Quality, Safety & Health and Environmental policies are subject to internal reviews for continuous assessment by the Quality Control Department. Most of the policies adopted by the Company for ensuring the orderly and efficient conduct of business including adherence to Company's policies have been evaluated periodically by an independent external agency as a part of internal financial control requirement.								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:										
Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)		-	Yes	-	-	-	-	-	-	-
12 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)		-	-	-	-	-	-	-	-	-
The Company through Industry associations endeavor to promote growth, technological progress and sustainable business principles. Therefore, Company has not evolved a separate public policy.										

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

1. Percentage coverage by training and awareness 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	5	✓ OPERATION AND PERFORMANCE ✓ FUTURE OUTLOOK AND STRATEGY ✓ INDUSTRY STANDARDS ON RELATED PARTY TRANSACTION ✓ INTERNAL FINANCIAL CONTROL ✓ REGULATORY UPDATES (LODR)	100%
Key Managerial	7	✓ CRITICAL ISSUES IN GST LITIGATION ✓ ESG REPORTING-INVESTOR ✓ INDUSTRY STANDARDS ON RELATED PARTY TRANSACTION ✓ APPROACH AND EXPECTATIONS ✓ STRUCTURED DIGITAL DATABASE ✓ REGULARITY UPDATES ✓ UPDATES ON PIT REGULARISATION	100%

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
Employees other than BoDs and KMPs	32	✓ RISK IDENTIFICATION ✓ WORKPLACE ERGONOMICS ✓ AWARENESS ON IMS & BEST PRACTICES ✓ POSH – EMPLOYEE AWARENESS TRAINING ✓ WORKFORCE WELL BEING – AWARENESS TRAINING ✓ ESIC SPREE SCHEME ✓ OH&S/SAFETY MANAGEMENT ✓ STOP SPREAD FIRE ✓ AI TOOL FOR WORKING PROFESSIONAL ✓ Latest Update in AHA 2025 Guidelines on CPR & AED ✓ SAFETY FOOTWEAR CONSTRUCTION, INNOVATIONS & THE FALCON RANGE ✓ CONFLICT RESOLUTION ✓ AWARENESS ON ENVIRONMENTAL PROTECTION	87%
Workers	NA	NA	NA

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

Monetary

	NGRBC principle	Name of regulatory/ enforcement agencies/ judicial institutions	Amount (INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	1	Hon'ble High Court of Madras	Passed an order of interim attachment of the trade receivables to the tune of Rs.154,63,23,499/-, out of total trade receivables Rs.449,62,35,793/-	During the year under review, there were no significant or material orders passed by any regulators, courts or tribunals which would adversely affect the going concern status of the Company or have a material impact on its future operations except the orders passed by the Hon'ble High Court of Madras attaching the receivables of the company in respect of the litigation between GPE (India) Ltd and Others vs Twarit Consultancy Services Private Ltd and SEPC Limited. For Details refer Note number 60 of Notes forming part of Standalone Financial Statements.	No
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding fee	NIL	NIL	NIL	NIL	NIL

Non – Monetary

	NGRBC principle	Name of regulatory/ enforcement agencies/ judicial institutions	Brief of case	Has an appeal been preferred (Yes/No)	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL

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

Case Details	Name of the regulatory/enforcement agencies/ judicial institutions
NOT APPLICABLE	NOT APPLICABLE

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a weblink to the policy. <https://www.sepc.in/pdf/Business-Conduct.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 2025–2026 (Current Financial Year)	FY 2024–2025 (Previous Financial Year)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY 2025– 2026 (Current Financial Year)		FY 2024– 2025 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
	Number	Remarks	Number	Remarks
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.

No such cases of fines, penalties, or regulatory/legal actions relating to corruption or conflicts of interest have occurred during the reporting period. Hence, no corrective action was required.

8. Number of Days of Accounts Payable ((Accounts payable * 365)/ (Cost of Goods/services procured) in the following format.

	FY 2025–26	FY 2024–25
Number of days of Accounts Payables	266	266

9. Openness of Business:

Provide the 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	Nil	Nil
	b. Number of trading houses from where purchases were made	Nil	Nil
	c. Purchases from Top 10 Trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	Nil	Nil
	b. Number of dealers/ distributors to whom sales were made	Nil	Nil
	c. Sales to Top 10 dealers/ distributors as % of total sales to dealers/ distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties / Total purchases)	Nil	Nil
	b. Sales (sales to related parties/ Total sales)	Nil	Nil
	c. Loans & Advances (Loans & advances given to related parties / Total loans & advances)	35	35
	d. Investments (Investments in related parties/ Total investments made)	24.26	24.26

Leadership Indicators

- 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
NIL	NIL	NIL

- Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? - Yes

Company has approved code of conduct for all the Board of Directors and the Senior Management available on the website <https://www.sepc.in/pdf/Code%20for%20Directors%20and%20SMP-17-2-25.pdf>

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

Essential Indicators

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

	Current Financial Year – 2025- 2026	Previous Financial Year – 2024 -2025	Details of improvements in environmental and social impacts
R&D	NIL	NIL	NA
Capex	NIL	NIL	NA

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

b) If yes, what percentage of inputs were sourced sustainably? 100%

The Company has adopted various methodologies for sustainable sourcing. Some of the mechanisms are as follow :- The Company gives priority to social, ethical, and environmental performance of suppliers, while sourcing materials and availing services.

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

The Company is in the business of EPC which does not involve any manufacturing, hence there is no reclaimable waste generation.

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.

In India, EPR is applicable for plastic waste and electronics waste and recently it is mandated for import of items with plastic packaging. The Company has businesses in EPC projects and Hi-Tech Manufacturing and does not manufacture any plastic products.

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? – **N/A**

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
Not Applicable					

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

Name of Product/Service	Description of the risk/concern	Action taken
Not Applicable		

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

Indicate Input Material	Recycled or reused input material to total material	
	FY 2025- 2026 (Current Financial Year)	FY 2024- 2025 (Previous Financial Year)
Not Applicable		

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- 2026 (Current Financial Year)			FY 2024- 2025 (Previous Financial Year)		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely disposed
Plastics (Including packaging)						
E waste						
Hazardous waste						
Other waste						

Not Applicable

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

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)	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	189	189	100%	189	100%	NIL	0%	189	100%	NIL	0%
Female	23	23	100%	23	100%	23	100%	NIL	0%	NIL	0%
Other than permanent Employees											
Category	TOTAL (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% B/A	Number (C)	% C/A	Number (D)	% D/A	Number (E)	% E/A	Number (F)	% F/A
Male	14										
Female	NIL										
Total	14										

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

Category	TOTAL (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% B/A	Number (C)	% C/A	Number (D)	% D/A	Number (E)	% E/A	Number (F)	% F/A
Permanent Workers											
Male							NIL				
Female							NIL				
Total							NIL				

Category	TOTAL (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% B/A	Number (C)	% C/A	Number (D)	% D/A	Number (E)	% E/A	Number (F)	% F/A
Other than permanent Workers											
Male	157	-	-	157	100%	-	-	-	-	NA	NA
Female	3	-	-	3	100%	-	-	-	-	NA	NA
Total	160	-	-	160	100%	-	-	-	-	NA	NA

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

	FY 2025-26	FY 2024-25
Cost Incurred on the well-being measures of employees as a % of total revenue of the company	0.10%	0.15%

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

BENEFITS	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	No of Employees covered as a % of total employees	No of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N, N.A)	No of Employees covered as a % of total employees	No of workers covered as a % of total workers	Deducted and deposited with the authority Y/N, NA
PF	100%	100%	YES	100%	100%	YES
Gratuity	100%	100%	YES	100%	100%	YES
ESI	100%	100%	YES	100%	100%	YES
Others-						
EDLI Policy	100%	100%	YES	100%	100%	YES
GPA Policy	100%	100%	YES	100%	100%	YES
WC Policy	100%	100%	YES	100%	100%	YES

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.

Most of the company's permanent office buildings are accessible to differently abled employees and workers.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy. Yes - <https://www.sepc.in/pdf/Equal-Opportunity-to-Persons-with-Disabilities.pdf>
5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	NA	NA	NA	NA

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

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

Employee Grievance Management Policy is made available on the website of SEPC, at following link:
<https://www.sepc.in/pdf/Employee-Grievance.pdf>

Yes. Any employee of the company can raise grievance as outlined in the Employees Grievance Redressal Policy for redressal. All employees have been familiarized on the policies and how to escalate the grievance. The grievance can be raised in person or through email with the designated Authority.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ Workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male	Not Applicable					
Female	Not Applicable					
Total Permanent Workers						
Male	Not Applicable					
Female	Not Applicable					

Note: There are no associations or Unions

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health & safety Measures		On Skill Upgradation		Total (A)	On Health & safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	189	57	30%	143	76%	201	181	90.05%	19	9.45%
Female	23	23	100%	23	100%	23	23	100%	23	100%
Total	212	80	38%	166	78%	224	204	91.07%	42	18.75%
Workers										
Male	Not Applicable									
Female	Not Applicable									

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. B	%B/A	Total (A)	No. D	%D/C
Employees						
Male	189	179	95%	201	178	89%
Female	23	17	74%	23	20	87%
Total	212	196	92%	224	198	88%
Other than permanent employees						
Male	Not Applicable					
Female	Not Applicable					

Note: Performance and career development review was carried out for 100% of eligible employees (except new joinees).

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 of such system?

Yes. The company has adopted and implemented the Environment, Health, Safety and Social management systems (EHSS). The EHSS policy covers health and safety and the company is committed to provide safe and healthy working environment for the prevention of work related injuries and ill health. This is implemented at all sites and offices

- 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 has assessed and identified risks relating to all activities through HIRA and have evolved processes to carry out different activities in a safe manner. In order to periodically monitor and review, the company has formed safety committee at all sites and members are encouraged to offer suggestions for improvements. The minutes of the safety committee meetings are reviewed at the corporate level and suggestions for improving the process are evaluated for implementation.

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

YES

- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes, all the employees have access to non-occupational medical and healthcare services through tie-ups with medical entities in close proximity.

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

Safety Incident/Number	Category	FY 2025-26 Current Financial	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related Injuries	Employees	0	0
	Workers	0	0

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
		Current Financial	Previous Financial Year
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

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

- ✓ Hazards relating to each activity at site have been identified and safe working method to undertake each activity has been developed and implemented at all sites.
- ✓ Personal protective equipment have been provided to all personnel at work site.
- ✓ All maintenance works are carried out with Work permit only. Before taking up the job while issuing work permit a safety talk is given to all the concerned personnel on the possible hazards and steps for safe working are explained.
- ✓ A safety tip is circulated daily which is discussed in detail in the daily toolbox talk.
- ✓ There is a system to capture all incidents. Corrective actions are taken to avoid future incidents/ accidents.
- ✓ Internal safety audits are conducted periodically
- ✓ Preventive Maintenance schedule is adhered to strictly.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

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. – No significant risks identified

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of
 - (A) Employees – Yes
 - (B) Workers – Yes
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
Statutory dues are remitted from our end; no value chain partners are engaged.
3. Provide the number of employees / workers having suffered high consequence work - related injury/ill-health / fatalities (as reported in Q 11 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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

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

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	NIL
Working Conditions	NIL

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

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

Essential Indicators

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

SEPC values and recognizes the role and the contribution made by any individual, group or institution that constitute its value chain as a stakeholder. Contribution made by each of them is assessed to identify the key stakeholders. This includes employees, community, investors, suppliers, customers etc.,

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

Stakeholders group	Whether identified as Vulnerable and marginalized group (Yes/ No)	Channel of communication	Frequency of Engagement (Annually/ Half/Yearly/ Quarterly/ others – please specify)	Purpose and scope of Engagement including key topics and concerns raised during such engagement
Shareholders	No	AGM, Annual reports, periodical dissemination of information through stock exchanges, addressing queries raised, Grievance redressal etc.	Annual, Need basis	Keep the shareholders informed and improve governance practices.
Employees	No	Employee interaction, Performance appraisal, Email communication, promotion incentives etc.	Regular	Helps build good team, upgrade skills and knowledge and align employees towards organizational goals. Career advancement opportunities and adhere to ethical practices.
Community	No	NA	-	Local development and contribute to better livelihoods

Stakeholders group	Whether identified as Vulnerable and marginalized group (Yes/No)	Channel of communication	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	Regular interaction, email communication, meetings held at various levels	Regular, Need basis	Understand their need and strive towards satisfying their needs. Obtain feedback to improve the process. Help customers meet their sustainability goals.
Suppliers	No	Periodical meetings, communication interaction, email	Regular	Improve efficiency through timely supply of quality goods

Leadership Indicators

- 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.
Consultation with our stakeholders is an ongoing process. We engage with our employees, suppliers and customers regularly during the course of our business. The shareholders have the opportunity to interact with the board members during Annual General Meeting. The Management team reviews the feedback periodically.
- 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.
No
- Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups. – NOT APPLICABLE
Consultation with our stakeholders is an ongoing process. We engage with our employees, suppliers and customers regularly during the course of our business. The shareholders have the opportunity to interact with the board members during Annual General Meeting. The Management team reviews the feedback periodically

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025–2026 Current Financial Year			FY 2024–25 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	212	110	51.89%	224	122	54%
Other than permanent	14	10	71.43%	21	10	48%
Total Employees	226	120	53.10%	245	132	53.87%
Workers						
Permanent	Not Applicable					
Other than permanent	160	333				
Total Workers	Not Applicable					

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	189	0	0	189	100%	201	0	0	201	100%
Female	23	0	0	23	100%	23	0	0	23	100%
Other than Permanent										
Male	14	0	0	14	100%	19	0	0	21	100%
Female	0	0	0	0	0	2	0	0	2	100%
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	157	0	0	157	100%	327	-	-	326	100%
Female	3	0	0	3	100%	7	-	-	7	100%

3. Details of remuneration/salary/wages, in the following format:

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)	2	4081667	0	NIL
Key Managerial Personnel	2	4614882	0	NIL
Employees other than BOD and KMP	189	608932	23	644148
Workers	157	170496	3	113664

*Mr. Suryanarayanan, Former Managing Director (Ex-MD), has been included in the calculation of the Median Remuneration, as his employment with the Company ended in September 2025, during FY 2025-26. Hence, the headcount considered for the Median Remuneration calculation will differ from the current employee headcount.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	8.28%	6.42%

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

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

YES, we have exclusive committees constituted to redress grievances to human right issues.

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

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

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	33
Average number of female employees/workers at the beginning of the year and as at end of the year	23	
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 complainant in discrimination and harassment cases.-

The complaints of discrimination and harassment are addressed in a fair manner. The identity of the complainant is not disclosed unless required. Post the resolution, protection is given to the complainant to avoid any vindictive consequences.

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

Clauses related to various aspects of human rights are part of the contracts with suppliers, partners, etc.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	
Forced/involuntary labour	
Sexual harassment	100%. Self-assessment was conducted in all offices to identify any human rights risks across the businesses through the Admin/Project/HR
Discrimination at workplace	
Wages	
Others-please specify	

11. Provide details of any corrective actions taken or underway to address significant risks/Concerns arising from the assessments at Question 10 above – No significant risk/ concern raised

Leadership Indicators

1. Details of a business process being modified/ introduced as a result of addressing human rights grievances/ complaints. – No complaint received in FY2025-26 for human rights violation

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

The scope and coverage of human rights due diligence extends to the Company's offices including contractual workers. This assessment covers aspects such as child labour, forced/involuntary labour, wages, sexual harassment, discrimination at workplace, health and safety, working conditions and grievance mechanism.

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?

Most of the permanent facilities and office buildings are accessible to differently abled visitors.

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	NIL
Discrimination at workplace	NIL
Child Labour	NIL
Forced Labour/ Involuntary Labour	NIL
Wages	NIL
Others–please specify	NIL

Note: Most of our value chain partners are reputed corporate companies who have their own policies and mechanism to monitor for compliance of all matters relating to human rights and ethical practices.

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

Not applicable

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

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources	-	-
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources	-	-
Total electricity consumption (D)	22,83,067	69,42,632
Total fuel consumption (E)	-	-
Energy consumption through other sources (F)	-	-
Total energy consumed from non- renewable sources (D+E+F)	22,83,067	69,42,632

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total energy consumed (A+B+C+D+E+F)	22,83,067	69,42,632
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0004	0.0012
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment / evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. -

- Does the entity have any sites/ facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N). 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. NIL
- Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater/ desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of Turnover (Total Water consumption/ Revenue from operations)		
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)		
Water intensity in terms of physical output		
Water intensity (optional) – the Relevant metric may be selected by the entity		

Not Applicable

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.

4. Provide the following details with respect to water discharged

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water		
- No Treatment		
- With treatment- please specify the level of treatment		
(ii) To Ground water		
- No Treatment		
- With treatment- please specify the level of treatment		
(iii) To Sea water		
- No Treatment		
- With treatment- please specify the level of treatment		Not Applicable
(iv) Sent to third parties		
- No Treatment		
- With treatment- please specify the level of treatment		
(iv) Others		
- No treatment		
- With treatment- please specify the 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.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.
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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	-		
SOx	-		
Particulate matter (PM)	-		
Persistent organic Pollutants (POP)	-	Not applicable as there are no emissions from the process	
Volatile organic Compounds (VOC)	-		
Hazardous air Pollutants (HAP)	-		
Others – please specify	-		

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO₂,CH₄,N₂O,HFCs,PFCs,SF₆, NF₃ , if available)	Metric tonnes of CO ₂ equivalent		-
Total Scope 2 emissions (Break-up of the GHG into CO₂,CH₄,N₂O,HFCs,PFCs, SF₆,NF₃ ,if available)	Metric tonnes of CO ₂ equivalent		-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	-	-	--
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	-	-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. -

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

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H) . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A+ B + C + D + E + F + G + H)	-	-
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)		

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)			
Waste intensity in terms of physical output					
Waste intensity (optional) – the relevant metric may be selected by the entity					
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)					
Category of waste					
(i) Recycled	-	-			
(ii) Re-used	-	-			
(iii) Other recovery operations	-	-			
Total	-	-			
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)					
Category of waste					
(i) Incineration	-	-			
(ii) Landfilling	-	-			
(iii) Other disposal operations	-	-			
Total	-	-			
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.					
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. Not Applicable					
11. If the entity has operations/ offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/ clearances are required, please specify details in the following format:					
S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.		
NIL					
12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws in the current financial year:					
Name and brief details of Project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
NIL					

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

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

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): Not Applicable
- For each facility / plant located in areas of water stress, provide the following information:
- Name of the area
 - Nature of operations
 - Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
i) Surface water		
(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)	Not Applicable	
(i) Into Surface water		
- 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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		Not Applicable
- 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. Please provide details of total Scope 3 emissions & its intensity, in the following format

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	Metric tonnes of CO ₂ equivalent		-
Total Scope 3 emissions per rupee of turnover			-
Total Scope 3 emission intensity (optional)– the relevant metric may be selected by the entity			-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

- 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. NA
- 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
		NA	

- Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.
We have an Emergency Preparedness plan to deal with contingencies and to protect our personnel and assets to quickly restore operations when a disaster strikes. All our employees are continuously trained by conducting mock drills to handle disasters. To prevent any loss of data in the event of a disaster, periodical back up is taken. Critical data are stored in the cloud platform which can be retrieved anytime.
- 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.
Most of our value chain partners are reputed companies who have adopted sustainable business practices and there is no significant adverse impact to the environment

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

Not Applicable

8. How many Green Credits have been generated or procured:

a. By the listed entity - NA

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners - NA

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. - 2

- 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	Madras Chamber of Commerce & Industry	Both State and National level
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 Indicators

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

S.No.	Public policy advocated	Method resorted for such advocacy	Whether information is available in public domain? (Yes/No)	Frequency of review by Board (Annually/ Half Yearly/Quarterly/ Others)	Web Link, if available
Not Applicable					

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
NA					

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)
NA						

3. Describe the mechanisms to receive and redress grievances of the community. - Not Applicable

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs / small producers	-	-
Directly from within India	100%	100%

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

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

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	10.18%	11.48%
Semi-urban	19.16%	25.23%
Urban	30.69%	28.29%
Metropolitan	39.97%	35%

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
NA	

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

S.No.	State	Aspirational District	Amount spent (inr)
		-	

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
				NA

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

Name of Authority	Brief of the case	Corrective action plan
	-	

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
		Not Applicable	

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

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

Safe and responsible usage

Recycling and/or safe disposal

- Number of consumer complaints in respect of the following:

	FY 2025-26 (Current Financial Year)		Remarks	FY2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending Resolution at end of year	
Data privacy						
Advertising						
Cyber-security						
Delivery of essential services			Not Applicable			
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

- Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		Not Applicable

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

YES : <http://www.sepc.in/pdf/Cyber-Security.pdf>

- Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cybersecurity and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products / services. – NIL

- Provide the following information relating to data breaches:

- Number of instances of data breaches – NA
- Percentage of Data breaches involving personally identifiable information of Customers – NA
- Impact, if any, of the data breaches – NA

Leadership Indicators

1. Channels /platforms where information on products and services of the entity can be accessed (provide web link, if available). - NA
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services. - NA
3. Mechanisms in place to inform consumers of any risk of disruption/ discontinuation of essential services. - NA
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)

Not applicable