

**Amber Enterprises India Limited**  
CIN: L28910PB1990PLC010265

P: +91 124 392 3000  
E: info@ambergroupindia.com  
W: www.ambergroupindia.com

Registered Office: C-1, Phase II,  
Focal Point, Rajpura, Patiala-140401,  
Punjab, India

Corporate Office: Universal Trade Tower,  
1<sup>st</sup> Floor, Sector 49, Sohna Road,  
Gurgaon-122018, Haryana, India



Date: 25<sup>th</sup> August 2026

To  
Secretary  
Listing Department

To  
Secretary  
Listing Department

**BSE Limited**

Department of Corporate Services  
Phiroze Jeejeebhoy Towers Dalal Street,  
Mumbai – 400 001

**National Stock Exchange of India Ltd.**

Exchange Plaza, C-1, Block G, Bandra Kurla Complex,  
Bandra (E) Mumbai – 400 051

Scrip Code: 540902  
ISIN: INE371P01015

Symbol: AMBER  
ISIN: INE371P01015

Dear Sir/Ma'am,

**Subject: Business Responsibility and Sustainability Report for the Financial Year 2025-26**

**Ref: Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are submitting herewith the Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26 along with Independent Practitioners' Limited Assurance Report on the BRSR Core Indicators, which also forms part of the Annual Report of the Company for the Financial Year 2025-26, and the same is available on the Company's website at <https://www.ir.ambergroupindia.com/financial-information/#agms>.

This is for your information and further dissemination.

Thanking You,  
Yours faithfully

**For Amber Enterprises India Limited**

**Konica  
Yaadav**

Digitally signed by  
Konica Yaadav  
Date: 2026.08.25  
23:23:54 +05'30'

**(Konica Yaadav)**

**Company Secretary and Compliance officer**

**Membership No.: A30322**

Encl: as above



# Business Responsibility and Sustainability Report

## Financial Year 2025 - 26

## SECTION A: GENERAL DISCLOSURES

### I. DETAILS OF THE LISTED ENTITY

|     |                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | Corporate Identity Number (CIN) of the Listed Entity                                                                                                                                                                                                              | L28910PB1990PLC010265                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 2.  | Name of the Listed Entity                                                                                                                                                                                                                                         | Amber Enterprises India Limited ("the Company")                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 3.  | Year of incorporation                                                                                                                                                                                                                                             | 1990                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 4.  | Registered office address                                                                                                                                                                                                                                         | C – 1, Phase – II, Focal Point, Rajpura Town, Patiala, Punjab – 140401                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 5.  | Corporate office address                                                                                                                                                                                                                                          | Universal Trade Tower, 1 <sup>st</sup> Floor, Sector – 49, Sohna Road, Gurgaon – 122018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 6.  | E-mail                                                                                                                                                                                                                                                            | info@ambergroupindia.com                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 7.  | Telephone                                                                                                                                                                                                                                                         | +91 124 3923000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 8.  | Website                                                                                                                                                                                                                                                           | www.ambergroupindia.com                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 9.  | Financial year for which reporting is being done                                                                                                                                                                                                                  | 2025 - 26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 10. | Name of the Stock Exchange(s) where shares are listed                                                                                                                                                                                                             | BSE Limited ("BSE")<br>National Stock Exchange of India Ltd ("NSE")                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 11. | Paid-up Capital                                                                                                                                                                                                                                                   | ₹ 3,519.17 Lakh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report                                                                                                                                  | Ms. Konica Yaadav<br>Company Secretary and Compliance Officer<br>Address: Universal Trade Tower, 1 <sup>st</sup> Floor, Sector – 49, Sohna Road, Gurgaon – 122018<br>Tel: +91 124 3923000<br>Email address: cs_corp@ambergroupindia.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) | <p>The disclosures in this report are made on consolidated basis, unless otherwise stated, excluding Joint Venture the details of which are given in point No. 22(a) of Section A of Business Responsibility and Sustainability Report ("BRSR") of the Annual Report for the Financial Year 2025 - 26.</p> <p>All the entities are considered for the purpose of Financial Consolidation of the Group; however, for the purpose of reporting data and information in BRSR, the following categories of Entities/Sites have not been considered for the purpose of this report:</p> <ul style="list-style-type: none"> <li>▪ Newly incorporated Entities or Entities/Sites operational for less than 12 months;</li> <li>▪ Non-operational/ intermittent operational Entities/Sites; and entities/sites discontinued or outsourced;</li> <li>▪ Newly acquired entities; and</li> <li>▪ Entities incorporated outside India</li> </ul> |
| 14. | Name of assessment or assurance provider                                                                                                                                                                                                                          | S.R. Batliboi & Co. LLP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 15. | Type of assessment or assurance obtained                                                                                                                                                                                                                          | Limited Assurance on BRSR Core                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |



## II. PRODUCTS/SERVICES

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

| Description of Main Activity                                                                  | Description of Business Activity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | % of Turnover of the entity |
|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Manufacturing room air conditioners and its components for OEM/ODM industry (Including Scrap) | Manufacturing, production, and distribution of all types of room and mobile air conditioners and its components such as heat exchangers, motors, multi-flow condensers, sheet metal components, copper tubing, plastic extrusion, vacuum forming and injection moulding for OEM/ODM industries in India. We also manufacture non-air conditioner components such as case liners for refrigerator, plastic extrusion sheets, sheet metal components for microwave, washing machine tub assemblies with other sheet metal and plastic injection moulding & extrusion components for automobiles and metal ceiling industries | >90*                        |

\*Standalone Basis

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

| Product/Service                                       | NIC Code | % of total Turnover contributed |
|-------------------------------------------------------|----------|---------------------------------|
| Air conditioners and its components (Including scrap) | 28192    | >90*                            |

\*Standalone basis

## III. OPERATIONS

### 17. Number of locations where plants and/or operations/offices of the entity are situated:

#### National

37

Number of plants

8

Number of offices

45

Total

#### International

1

Number of plants

1

Number of offices

2

Total

## 18. Markets served by the entity:

### a. Number of locations

| Locations | National (No. of States)         | Value<br>(in numbers) | Pan India |
|-----------|----------------------------------|-----------------------|-----------|
|           | International (No. of Countries) |                       | 11        |

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

The contribution of exports as a percentage of total turnover of the Company on standalone basis was 1.25 % (2025 – 26) and on Consolidated basis was 1.14 % (2025 – 26).

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

We are a diversified and backward-integrated business-to-business (“B2B”) solution provider across three different operating segments: (i) Consumer Durables Division, (ii) Electronics Division, and (iii) Railway Sub-system & Defense Division. Within Consumer Durable, we provide OEM/ODM B2B manufacturing solutions comprising Room Air Conditioners (RACs), Commercial Air Conditioners (CACs) and wide range of components catering to a diversified customer base, including multinational and domestic brands and other customers across the industry in India. The Electronics division is evolving into a comprehensive electronics solutions provider, with capabilities spanning across EMS (PCB-Assembly & Box Build), Bare PCBs, Power Electronics solutions and Industrial Automation solutions, serving a broad and diversified customer base including consumer electronics, automotive, telecommunication, aerospace and defence, energy and power, and industrial applications. Within Railway Sub-system and Defense, we are a supplier of heating, ventilation, and air conditioning (“HVAC”) systems for railways, metros, buses as well as sub-systems for rolling stock and precision cooling solution for telecom, defense and other applications.

## IV. EMPLOYEES

### 19. Details as at the end of Financial Year 2025 - 26:

#### a. Employees and workers - including differently abled (Financial Year 2025 - 26):

| Sl. No.   | Particulars                    | Total (A)     | Male          |              | Female       |              |
|-----------|--------------------------------|---------------|---------------|--------------|--------------|--------------|
|           |                                |               | No. (B)       | % (B/A)      | No. (C)      | % (C/A)      |
| EMPLOYEES |                                |               |               |              |              |              |
| 1.        | Permanent (D)                  | 2,652         | 2,471         | 93.17        | 181          | 6.83         |
| 2.        | Other than Permanent (E)       | 2,954         | 2,008         | 67.98        | 946          | 32.02        |
| 3.        | <b>Total employees (D + E)</b> | <b>5,606</b>  | <b>4,479</b>  | <b>79.90</b> | <b>1,127</b> | <b>20.10</b> |
| WORKERS   |                                |               |               |              |              |              |
| 4.        | Permanent (F)                  | 2,379         | 2,328         | 97.86        | 51           | 2.14         |
| 5.        | Other than Permanent (G)       | 11,644        | 8,594         | 73.81        | 3,050        | 26.19        |
| 6.        | <b>Total workers (F + G)</b>   | <b>14,023</b> | <b>10,922</b> | <b>77.89</b> | <b>3,101</b> | <b>22.11</b> |

**b. Differently abled Employees and workers (Financial Year 2025 - 26):**

| Sl. No.                     | Particulars                               | Total (A) | Male    |         | Female  |         |
|-----------------------------|-------------------------------------------|-----------|---------|---------|---------|---------|
|                             |                                           |           | No. (B) | % (B/A) | No. (C) | % (C/A) |
| DIFFERENTLY ABLED EMPLOYEES |                                           |           |         |         |         |         |
| 1.                          | Permanent (D)                             | 5         | 5       | 100.00  | 0       | 0.00    |
| 2.                          | Other than Permanent (E)                  | 0         | 0       | 0.00    | 0       | 0.00    |
| 3.                          | Total differently abled employees (D + E) | 5         | 5       | 100.00  | 0       | 0.00    |
| DIFFERENTLY ABLED WORKERS   |                                           |           |         |         |         |         |
| 4.                          | Permanent (F)                             | 15        | 15      | 100.00  | 0       | 0.00    |
| 5.                          | Other than permanent (G)                  | 13        | 12      | 92.31   | 1       | 7.69    |
| 6.                          | Total differently abled workers (F + G)   | 28        | 27      | 96.43   | 1       | 3.57    |

**20. Participation/Inclusion/Representation of women\*:**

|                                   | No. and percentage of Females |         |              |
|-----------------------------------|-------------------------------|---------|--------------|
|                                   | Total (A)                     | No. (B) | % (B/A)      |
| <b>Board of Directors</b>         | 6                             | 1       | <b>16.66</b> |
| <b>Key Managerial Personnel**</b> | 2                             | 1       | <b>50</b>    |

\*Standalone basis

\*\*Key Managerial Personnel excludes Whole Time Director/Executive Director as already included under Board of Directors.

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

|                     | Financial Year<br>2025 - 26<br>(Turnover rate in current Financial<br>Year) (%) |        |       | Financial Year<br>2024 - 25<br>(Turnover rate in<br>previous Financial Year) (%) |        |       | Financial Year<br>2023 - 24<br>(Turnover rate in the year prior to the<br>previous Financial Year) (%) |        |       |
|---------------------|---------------------------------------------------------------------------------|--------|-------|----------------------------------------------------------------------------------|--------|-------|--------------------------------------------------------------------------------------------------------|--------|-------|
|                     | Male                                                                            | Female | Total | Male                                                                             | Female | Total | Male                                                                                                   | Female | Total |
| Permanent Employees | 24.93                                                                           | 29.83  | 25.26 | 33.03                                                                            | 24.00  | 32.49 | 26.84                                                                                                  | 38.37  | 27.34 |
| Permanent Workers   | 18.73                                                                           | 3.92   | 15.89 | 20.76                                                                            | 34.78  | 20.93 | 28.89                                                                                                  | 28.57  | 28.89 |

## V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

### 22 (a) Names of Holding/Subsidiary/Associate Companies/Joint Ventures:

| Sl. 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.      | PICL (India) Private Limited ("PICL")                                  | Wholly Owned Subsidiary                                        | 100                               | Yes                                                                                                                          |
| 2.      | Appserve Appliance Private Limited ("Appserve")                        | Wholly Owned Subsidiary                                        | 100                               | Not Operational                                                                                                              |
| 3.      | Sidwal Refrigeration Industries Private Limited ("Sidwal")             | Wholly Owned Material Subsidiary                               | 100                               | Yes                                                                                                                          |
| 4.      | Amber Enterprises USA Inc. ("Amber USA")                               | Wholly Owned Subsidiary                                        | 100                               | No                                                                                                                           |
| 5.      | AmberPR Technoplast India Private Limited ("AmberPR")                  | Wholly Owned Subsidiary                                        | 100                               | Yes                                                                                                                          |
| 6.      | IL JIN Electronics (India) Private Limited ("IL JIN")                  | Material Subsidiary                                            | 89.58                             | Yes                                                                                                                          |
| 7.      | Ever Electronics Private Limited <sup>#</sup> ("Ever")                 | Subsidiary                                                     | 90.22                             | Yes                                                                                                                          |
| 8.      | Pravartaka Tooling Services Private Limited ("Pravartaka")             | Subsidiary                                                     | 60                                | Yes                                                                                                                          |
| 9.      | Stelltek Technologies Private Limited <sup>^</sup> ("Stelltek")        | Subsidiary of IL JIN                                           | 44.79                             | No<br>(Operations Started from February 2026)                                                                                |
| 10.     | Ascent Circuits Private Limited ("Ascent")                             | Subsidiary of IL JIN                                           | 53.75                             | Yes                                                                                                                          |
| 11.     | Shivaliks Mercantile Limited* ("Shivailks")                            | Joint Venture of Sidwal                                        | 49                                | No                                                                                                                           |
| 12.     | AT Railway Sub Systems Private Limited ("AT Railway")                  | Wholly owned subsidiary of Sidwal                              | 100                               | No<br>(Incorporated on 15 <sup>th</sup> March 2024, operations not yet started)                                              |
| 13.     | Amber Resojet Private Limited <sup>§</sup> ("Amber Resojet")           | Joint Venture                                                  | 50                                | No                                                                                                                           |
| 14.     | Yujin Machinery India Private Limited ("Yujin")                        | Joint Venture of AT Railway                                    | 55                                | No (Incorporated on 20 <sup>th</sup> August 2024, operations started from January 2026)                                      |
| 15.     | Ascent-K Circuit Private Limited ("Ascent-K")                          | Subsidiary of IL JIN                                           | 62.71                             | No<br>(Incorporated on 7 <sup>th</sup> April 2025, operations are not yet started)                                           |
| 16.     | Power – One Micro Systems Private Limited ("Power-One")                | Subsidiary of IL JIN                                           | 53.75                             | No<br>(Became Subsidiary of IL JIN on 5 <sup>th</sup> August 2025)                                                           |
| 17.     | Shogini Technoarts Pvt Ltd ("Shogini")                                 | Subsidiary of IL JIN                                           | 71.66                             | No<br>(Became Subsidiary of IL JIN on 1 <sup>st</sup> December 2025)                                                         |
| 18.     | ILJIN Holding Ltd ("ILJIN Holding")                                    | Foreign Wholly Owned Subsidiary of IL JIN                      | 89.58                             | No<br>(Became Step – Down Subsidiary of IL JIN on 21 <sup>st</sup> September 2025)                                           |
| 19.     | Unitronics (1989) (R"G) Ltd. ("Unitronics")                            | Foreign Step Down Subsidiary of IL JIN                         | 44.49                             | No<br>(Became Step – Down Subsidiary of IL JIN on 9 <sup>th</sup> October 2025)                                              |

<sup>#</sup> Merged with and into IL JIN w.e.f. 27<sup>th</sup> June 2025

<sup>^</sup> Became Subsidiary of IL JIN w.e.f. 15<sup>th</sup> February 2026 was a Joint Venture till 14<sup>th</sup> February 2026

<sup>\*</sup> Ceased to be a Joint Venture of Sidwal w.e.f. 30<sup>th</sup> March 2026.

<sup>§</sup> Became a Wholly Owned Subsidiary of the Company w.e.f. 10<sup>th</sup> April 2026

## VI. CSR DETAILS

23.

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

**ii.** ₹ 6,74,396.58 Lakh (Standalone)  
Turnover (in ₹) (Financial Year 2024 - 25):

**iii.** ₹ 1,89,173.10 Lakh (Standalone)  
Net Worth (in ₹) (Financial Year 2024 - 25):

## 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)                      | Financial Year 2025 - 26 (Current Financial Year) |                                                              |                                                                                                                                                                                                                                                                                                                           | Financial Year 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                                       | Yes<br><a href="https://www.ambergrouppindia.com/contact-us/">https://www.ambergrouppindia.com/contact-us/</a>                     | 0                                                 | 0                                                            | None                                                                                                                                                                                                                                                                                                                      | 0                                                  | 0                                                            | None    |
| Investors (Other than shareholders)               | Yes<br><a href="https://www.ir.ambergrouppindia.com/#investor-contacts">https://www.ir.ambergrouppindia.com/#investor-contacts</a> | 0                                                 | 0                                                            | None                                                                                                                                                                                                                                                                                                                      | 0                                                  | 0                                                            | None    |
| Shareholders                                      | Yes<br><a href="https://www.ir.ambergrouppindia.com/#investor-contacts">https://www.ir.ambergrouppindia.com/#investor-contacts</a> | 1                                                 | 1                                                            | During the quarter ended 31 <sup>st</sup> March 2026, one complaint/request was received by the Company, which remained unresolved at the end of the quarter. However, the said complaint/request was duly addressed and resolved. As on the date of submission of this report, no complaint/request remained unresolved. | 0                                                  | 0                                                            | None    |

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Financial Year 2025 - 26<br>(Current Financial Year) |                                                              |                                                                                                                                                                                                                                                                 | Financial Year 2024 - 25<br>(Previous Financial Year) |                                                              |                                                                                                                                                                                                                                                                 |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Number of complaints filed during the year           | Number of complaints pending resolution at close of the year | Remarks                                                                                                                                                                                                                                                         | Number of complaints filed during the year            | Number of complaints pending resolution at close of the year | Remarks                                                                                                                                                                                                                                                         |
| Employees and workers                             | <p>Yes</p> <p><a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/WhistleBlower-Policy.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/WhistleBlower-Policy.pdf</a></p> <p>Also, to support our employees and workers, the Company organises a dedicated HR Help Desk at each facility once every week. This initiative is designed to address queries, concerns, and provide guidance on HR related matters in a timely and efficient manner.</p> <p>In addition to the weekly help desk, employees and workers are encouraged to reach out to the HR department at their respective locations at any time for assistance or support.</p> <p>We are committed to ensuring that all personnel have access to the resources they need to thrive in the workplace.</p> | 49                                                   | 0                                                            | Queries/grievances related to salary, wages, transport, canteen facility or any other issues related to plant facilities are addressed during these sessions. The Company makes dedicated efforts and ensures that these grievances are resolved within a week. | 49                                                    | 0                                                            | Queries/grievances related to salary, wages, transport, canteen facility or any other issues related to plant facilities are addressed during these sessions. The Company makes dedicated efforts and ensures that these grievances are resolved within a week. |
| Customers                                         | <p>Yes</p> <p><a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/7.-Policy-on-Customer-Service.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/7.-Policy-on-Customer-Service.pdf</a></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1,827                                                | 29                                                           |                                                                                                                                                                                                                                                                 | 2,014                                                 | 33                                                           |                                                                                                                                                                                                                                                                 |
| Value Chain Partners                              | <p>Yes</p> <p><a href="https://www.ambergrouppindia.com/contact-us/">https://www.ambergrouppindia.com/contact-us/</a></p> <p>Grievances/queries received from value chain partners are addressed through designated sourcing leads.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 82                                                   | 22                                                           | Grievance/queries related to procurement process schedules, and payment-related issues.                                                                                                                                                                         | 77                                                    | 2                                                            | Grievances/queries related to payments, vehicle unloading, and rejection related disputes are addressed and resolved by Sourcing leads.                                                                                                                         |



## 25. 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:

Opportunity  Risk 

| Sl. No. | Material 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       | Product quality & safety |  | <p>As a Tier-1 OEM/ODM manufacturer supplying critical components to leading consumer durable brands, automotive OEMs, and other industrial customers, product quality and safety are non-negotiable performance requirements. Our business customers embed stringent quality specifications, dimensional tolerances, and reliability standards in their supply agreements.</p> <p>Failure to consistently meet these standards results in rejections, chargebacks, and ultimately, delisting from approved vendor lists. In the competitive OEM/ODM supply environment, quality performance is the primary differentiator in vendor selection and long-term contract retention.</p> <p>Our manufacturing operations are also subject to BIS standards and customer-specific design validation protocols, where any safety-related field failure carries significant liability and reputational risk for both the Company and its OEM customers.</p> | Not Applicable                                 | <p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Contract Retention and Revenue Stability: Consistent quality performance is the foremost criterion for renewal of OEM/ODM supply agreements, directly protecting and growing our order book across business segments.</li> <li>Cost Avoidance: Robust in-process quality controls reduce rejection rates, rework costs, warranty claims, and the cost of handling returned goods, all of which directly protect profitability.</li> <li>Vendor Rating and New Business: Strong quality track records improve our standing on customer supplier scorecards, supporting qualification for new programme nominations with existing and prospective OEM/ODM customers.</li> <li>Operational Efficiency: Standardised quality protocols across manufacturing lines reduce scrap rates, improve material yields, and optimise throughput.</li> </ul> |

| Sl. No. | Material 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)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|---------------------|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2       | Ethics & Compliance |  | <p>As a listed manufacturer operating in the consumer durables and automotive component supply ecosystem, we are subject to a comprehensive regulatory framework spanning SEBI's LODR obligations, MCA corporate governance requirements, the Companies Act 2013, GST and customs regulations, and applicable BIS standards. Our OEM and ODM customers many of whom are large listed entities or subsidiaries of multinational corporations conduct formal supplier compliance audits as part of their own governance obligations.</p> <p>Our Code of Conduct, Whistleblower Policy, and Anti-Corruption framework are embedded across all functions to ensure our business practices consistently reflect the highest ethical standards. This is particularly important in ODM relationships, where we are entrusted with proprietary customer designs and commercially sensitive technical information.</p> <p>A demonstrable culture of ethics and compliance strengthens our positioning as a preferred long term supply partner for leading domestic and multinational OEM customers.</p> | Not Applicable                                 | <p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Avoidance of Regulatory Penalties: Proactive compliance with applicable laws prevents fines, enforcement actions, and operational disruptions that could impact manufacturing continuity and delivery commitments to customers.</li> <li>Enhanced ESG Ratings and Capital Access: Strong governance credentials improve our ESG profile with institutional investors and lenders, supporting access to sustainability linked finance and favourable credit terms.</li> <li>Customer and Partner Confidence: OEM and ODM customers require supplier compliance certifications and ethical conduct assurances. A strong compliance track record reduces audit risk and supports contract retention and expansion.</li> <li>Intellectual Property Protection: Robust confidentiality and ethical business practices protect proprietary designs and technical specifications entrusted to us by OEM/ODM customers, avoiding costly disputes and relationship breakdowns.</li> </ul> |



Opportunity  Risk 

| Sl. No. | Material 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)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| 3       | Research & Development |  | <p>In the consumer durables and automotive component manufacturing sector, R&amp;D capability is a critical differentiator for OEM/ODM suppliers. Our customers are under continuous pressure to improve energy efficiency, comply with evolving environmental and safety regulations, reduce material costs, and introduce new models at faster development cycles. Serving as a development partner rather than a commodity supplier commands stronger commercial terms and deeper customer relationships.</p> <p>Our R&amp;D investments span process optimisation, material innovation, and the development of manufacturing capabilities aligned with emerging customer and regulatory requirements. This includes proactive adaptation to regulatory transitions such as the phase down of high GWP refrigerants under India's HFC phase down roadmap and tightening BEE energy efficiency norms.</p> <p>By investing in R&amp;D, we are building proprietary process and product capabilities, reducing dependency on commodity inputs, and creating defensible competitive advantages.</p> | Not Applicable                                 | <p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>▪ New Programme Wins: R&amp;D driven development capability positions us to win nomination on new OEM programmes, directly expanding our order book and revenue base.</li> <li>▪ Improved Margins: Differentiated, technically superior offerings command better pricing compared to commodity alternatives, improving the overall margin profile of the business.</li> <li>▪ Intellectual Property Assets: Proprietary process innovations and designs developed through R&amp;D create defensible competitive advantages and enhance the enterprise value of the Company.</li> <li>▪ Regulatory Future Proofing: Early R&amp;D investment ensures our manufacturing capabilities remain aligned with evolving customer and regulatory requirements, avoiding costly retrofitting and protecting long term business continuity.</li> </ul> |

| Sl. No. | Material 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)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| 4       | Climate Action      |  | <p>Climate change presents a multi-dimensional risk to our manufacturing operations in Financial Year 2025-26. Our facilities involve energy intensive manufacturing processes that are significant consumers of electricity and thermal energy, contributing to Scope 1 and Scope 2 GHG emissions. Physical climate risks including extreme weather events, flooding, and water stress can disrupt operations, affect raw material availability, and impact logistics networks.</p> <p>Transition risks are equally material: Tightening energy efficiency norms under the Bureau of Energy Efficiency (BEE), India's updated Nationally Determined Contributions (NDCs), SEBI's BRSR Core assured disclosure requirements, and evolving environmental regulations all create regulatory and commercial adaptation imperatives for our business.</p> <p>Our OEM and ODM customers including large listed consumer durable and automotive brands with public sustainability commitments are increasingly embedding Scope 3 emissions tracking and supplier carbon performance criteria in their procurement frameworks. Failure to demonstrate credible climate action could risk our approved vendor status with environmentally progressive customers.</p> | <p>Our Climate Action Strategy for the Financial Year 2025-26 encompasses:</p> <ul style="list-style-type: none"> <li>■ GHG Emissions Inventory and Reduction Targets: Systematic tracking of Scope 1 and Scope 2 emissions across all manufacturing facilities, with defined reduction targets aligned with BRSR Core disclosure requirements.</li> <li>■ Renewable Energy Transition: Expansion of on-site solar power capacity and evaluation of Power Purchase Agreements (PPAs) for green electricity, targeting reduced dependence on grid power for energy intensive manufacturing processes.</li> <li>■ Energy Efficiency in Manufacturing: Implementation of energy management systems, variable frequency drives, waste heat recovery, and LED lighting retrofits across all facilities to reduce specific energy consumption.</li> <li>■ Climate Risk Assessment: Integration of physical and transition climate risk assessments into business continuity and strategic planning frameworks, with particular focus on supply chain resilience for key raw materials.</li> <li>■ Regulatory Transition Readiness: Proactive investment in R&amp;D and capability adaptation to ensure our manufacturing processes remain aligned with evolving environmental regulations.</li> <li>■ Supplier Engagement: Engaging key raw material suppliers on emissions reporting and energy efficiency to support our evolving Scope 3 disclosure obligations under BRSR Core.</li> </ul> | <p><b>Negative (if unmitigated):</b></p> <ul style="list-style-type: none"> <li>■ Increased energy costs from carbon pricing mechanisms or energy surcharges could materially impact operating costs across energy intensive manufacturing processes.</li> <li>■ Physical disruptions to raw material supply chains from climate events could cause production stoppages and force unplanned procurement at elevated spot prices.</li> <li>■ Loss of OEM/ODM customer contracts if supplier sustainability and carbon performance criteria are not met.</li> <li>■ Regulatory non-compliance risk related to BRSR Core assured disclosures and BEE energy performance standards could result in penalties and reputational damage.</li> </ul> <p><b>Positive (if well managed):</b></p> <ul style="list-style-type: none"> <li>■ Renewable energy investments and energy efficiency measures reduce per unit manufacturing costs, directly improving EBITDA margins.</li> <li>■ Proactive climate performance strengthens our ESG profile with investors and supports access to sustainability linked financing instruments.</li> </ul> |

| Sl. No. | Material 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)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| 5       | Occupational Health and Safety |                                            | <p>Our manufacturing operations span a range of processes that involve inherent occupational hazards, including exposure to heat, noise, chemical agents, moving machinery, and ergonomic risk factors. Rigorous and sustained OHS management is therefore essential to protect the well being of our workforce and ensure operational continuity.</p> <p>The Occupational Safety, Health and Working Conditions Code, 2020 and its implementing rules have significantly strengthened OHS compliance obligations for manufacturing establishments. Our operations also involve substantial contractor and contract labour workforce engagement, whose safety management requires dedicated and structured oversight.</p> <p>OHS performance is increasingly scrutinised by our OEM and ODM customers as part of supplier sustainability audits. Any significant workplace incident can disrupt production commitments, impact customer confidence, and affect our standing as an employer of choice.</p> | <p>Our OHS management framework for Financial Year 2025 - 26 includes:</p> <ul style="list-style-type: none"> <li>▪ Hazard Identification and Risk Assessment (HIRA): Systematic identification and risk-ranking of workplace hazards across all manufacturing operations, with controls implemented per the hierarchy of controls principle.</li> <li>▪ Behaviour Based Safety (BBS) Programme: Structured BBS observations and near miss reporting culture to proactively identify and address at risk behaviours before they result in incidents.</li> <li>▪ Contractor Safety Management: Pre-qualification, induction, and ongoing monitoring of all contractor and contract labour personnel to ensure consistent application of OHS standards across all workforce categories.</li> <li>▪ Periodic Safety Audits and Gemba Walks: Regular independent safety audits at all manufacturing facilities, complemented by Plant Head led Gemba walks to maintain visible leadership commitment to shop floor safety.</li> <li>▪ Emergency Preparedness: Maintained and regularly tested emergency response plans relevant to our specific manufacturing risk profile.</li> <li>▪ Incident Investigation and Cross Plant Learning: Root cause analysis of all incidents and near misses, with structured dissemination of learnings and corrective actions across all group plants to prevent recurrence.</li> </ul> | <p><b>Positive (from effective OHS management):</b></p> <ul style="list-style-type: none"> <li>▪ Reduction in Lost Time Injury Frequency Rate (LTIFR) avoids direct costs from worker compensation, medical expenses, regulatory penalties, and production downtime particularly critical in high volume OEM supply environments where delivery schedules are tightly managed.</li> <li>▪ Strong OHS performance supports favourable outcomes in customer supplier audits, protecting approved vendor status with OEM customers who embed HSE standards in supply chain assessments.</li> <li>▪ A safe and well managed workplace enhances employee engagement, reduces absenteeism, and improves retention of skilled manufacturing personnel.</li> </ul> <p><b>Negative (if OHS risks are inadequately managed):</b></p> <ul style="list-style-type: none"> <li>▪ Serious workplace accidents can result in worker compensation liability, regulatory enforcement action, and potential criminal prosecution of responsible officers.</li> <li>▪ Production disruptions arising from OHS incidents can cause customer delivery failures and contractual penalties, particularly in just in time OEM supply arrangements.</li> </ul> |

| Sl. No. | Material 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)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| 6       | Labour and Human Rights | <br> | <p>Our workforce spans multiple categories across several manufacturing locations including directly employed skilled tradespeople, engineers, and managers, as well as contractual workers engaged across various operations. Ensuring consistent respect for labour and human rights across this entire workforce is both a statutory obligation and a reputational imperative.</p> <p>The implementation of India's four Labour Codes on wages, industrial relations, social security, and occupational safety has consolidated and strengthened worker entitlements. Our OEM and ODM customers, many of whom are large listed consumer durable brands or subsidiaries of multinational corporations, conduct supply chain human rights due diligence and embed labour rights compliance requirements in their supplier codes of conduct.</p> <p>A workplace that genuinely respects worker dignity, provides fair and timely wages, and offers meaningful development opportunities, drives workforce stability, productivity, and operational resilience all of which are critical to the consistent output quality and delivery reliability demanded by OEM customers.</p> | <p>Key mitigation and governance measures:</p> <ul style="list-style-type: none"> <li>▪ Dedicated HR Teams: Each manufacturing location has a dedicated HR function responsible for day to day compliance with all applicable labour laws, including the four Labour Codes, POSH Act, Contract Labour (Regulation and Abolition) Act, and Minimum Wages Act.</li> <li>▪ Contract Labour Management: Structured oversight of principal employer obligations under the Contract Labour Code, ensuring that contract workers receive all statutory entitlements including PF, ESI, and minimum wages.</li> <li>▪ Grievance Redressal Mechanisms: Multiple confidential grievance channels, including employee helplines, Internal Complaints Committees (ICC) under POSH, and worker liaison forums across all plants.</li> <li>▪ Supplier and Labour Contractor Audits: Periodic compliance verification of labour contractors and key supply chain partners against our Supplier Code of Conduct, covering prohibition of child and forced labour, freedom of association, and payment of statutory dues.</li> <li>▪ Diversity, Equity and Inclusion: Targeted programmes to increase gender diversity in manufacturing roles and ensure equitable opportunity in recruitment, training, and career advancement.</li> </ul> | <p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>▪ Labour rights compliance reduces the risk of industrial disputes, work stoppages, and litigation, protecting manufacturing continuity and on-time delivery performance to OEM customers.</li> <li>▪ Fair and competitive wage practices, combined with structured skill development, reduce attrition of trained and experienced manufacturing personnel, lowering recruitment and retraining costs.</li> <li>▪ Meeting the supply chain labour standards of multinational OEM customers is a prerequisite for maintaining preferred supplier status and accessing new programme nominations.</li> <li>▪ Reduced legal and financial risk from non-compliance with labour legislation, including penalties, back payment liabilities, and prosecution under the Labour Codes.</li> </ul> |



Opportunity  Risk 

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| 7       | Environmental Management |  | <p>Our manufacturing operations involve processes with material environmental footprints, including significant energy consumption, generation of industrial effluents and emissions, and production of both hazardous and non-hazardous waste streams. Managing these impacts is both a regulatory compliance obligation and a business value driver.</p> <p>India's evolving environmental regulatory framework including State Pollution Control Board (SPCB) consents, hazardous waste management rules, effluent and emission standards, and the Extended Producer Responsibility (EPR) framework demands structured and auditable environmental management systems across all our facilities.</p> <p>Our OEM customers increasingly require environmental compliance certifications and performance data as part of supplier qualification and periodic audits. Proactive environmental management reduces input waste, lowers disposal costs, and minimises the risk of regulatory action that could disrupt manufacturing operations and supply commitments.</p> | Not Applicable                                 | <p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>▪ Resource Efficiency: Optimised consumption of raw materials, water, and energy across our manufacturing processes reduces variable input costs and improves per unit economics.</li> <li>▪ Avoidance of Regulatory Penalties: Proactive SPCB compliance, hazardous waste tracking, and effluent treatment system maintenance prevents fines, show cause notices, and plant closure orders that could severely disrupt OEM supply commitments.</li> <li>▪ Customer Qualification and Retention: Environmental certifications such as ISO 14001 and environmental performance data are increasingly required by OEM customers during supplier audits, supporting contract retention and new programme qualification.</li> <li>▪ ESG and Green Finance Benefits: Demonstrated environmental performance improves our ESG ratings and supports access to sustainability linked credit facilities and green financing instruments.</li> </ul> |

Corporate Overview

Statutory Reports

Financial Statements

| Sl. No. | Material 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)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| 8       | Material Handling and Waste Management |  | <p>Our manufacturing operations process a wide range of materials metals, polymers, chemicals, and surface treatment agents each generating distinct waste streams that require systematic management in compliance with applicable hazardous and non-hazardous waste rules. The recovery and recycling of high value metallic and polymer waste streams directly impacts our material cost economics.</p> <p>Regulatory scrutiny of industrial waste disposal practices is intensifying across our operating locations, and our OEM customers increasingly evaluate supplier waste management practices as part of their sustainability assessments. Effective material handling and waste management is therefore both a compliance imperative and an operational efficiency lever.</p> <p>By adopting a circular economy approach to waste and material management, we can reduce raw material consumption, lower disposal costs, and strengthen our sustainability credentials with customers and investors.</p> | Not Applicable                                 | <p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Scrap and Waste Recovery: Systematic recovery and recycling of metallic and polymer waste from manufacturing processes delivers meaningful cost recovery and reduces the cost of purchased raw materials.</li> <li>Regulatory Compliance: Adherence to hazardous waste management rules, SPCB conditions, and EPR obligations for packaging avoids regulatory penalties and ensures uninterrupted operations.</li> <li>Circular Economy Opportunities: Secondary materials recovered from manufacturing can be monetised through certified waste exchanges or reintroduced into appropriate production streams, creating direct cost savings.</li> <li>Operational Efficiency: Well designed material flow and waste segregation systems reduce disposal costs, improve shop floor safety, and support lean manufacturing principles across all facilities.</li> </ul> |



Opportunity  Risk 

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| 9       | Supply Chain Management |  | <p>Our manufacturing operations are dependent on a complex multi-tier supply chain spanning metallic raw materials, engineering polymers, and other industrial inputs sourced from domestic and international suppliers. Supply chain disruptions whether from geopolitical events, commodity market volatility, logistics constraints, or supplier financial distress can directly impact our production schedules and our ability to fulfil OEM customer delivery commitments.</p> <p>Key raw materials are globally traded commodities subject to significant price volatility. Import dependency for certain specialty inputs adds foreign exchange and logistics risk. Concentration risk from sole source or limited source supply arrangements for critical inputs amplifies vulnerability to disruption.</p> <p>Our OEM customers operate on tight production schedules and just in time inventory models, meaning supply chain failures on our part translate rapidly into customer line stoppages and contractual penalties. Evolving ESG traceability requirements from OEM customers also necessitate greater transparency and documentation across our supply base.</p> | <p>Our supply chain risk mitigation strategy encompasses:</p> <ul style="list-style-type: none"> <li>▪ <b>Supplier Diversification:</b> Maintaining qualified alternate suppliers for critical raw materials to eliminate single source dependencies and ensure supply continuity across all manufacturing operations.</li> <li>▪ <b>Commodity Price Risk Management:</b> Monitoring of key commodity prices and evaluation of forward procurement and hedging strategies to manage input cost volatility.</li> <li>▪ <b>Supplier Financial and Compliance Assessment:</b> Periodic evaluation of key suppliers on financial stability, regulatory compliance, quality systems, and sustainability practices, with early warning mechanisms for at risk suppliers.</li> <li>▪ <b>Digital Procurement Platform:</b> Utilisation of e-auction tools, vendor portals, and supplier performance dashboards to ensure procurement transparency, data accuracy, and competitive sourcing.</li> <li>▪ <b>Strategic Safety Stock:</b> Maintenance of appropriate inventory buffers for long lead and high criticality inputs to protect against short term supply disruptions.</li> <li>▪ <b>Vendor Code of Conduct:</b> Enforcement of supply chain ethical and environmental standards through our Supplier Code of Conduct, covering labour rights, environmental compliance, and anti corruption.</li> </ul> | <p><b>Negative (if risks are not managed):</b></p> <ul style="list-style-type: none"> <li>▪ Supply disruptions causing production stoppages result in loss of revenue, overtime and expediting costs, and potential contractual penalties from OEM customers operating just in time supply arrangements.</li> <li>▪ Raw material price spikes can significantly compress gross margins if not adequately managed through procurement strategy or contractual pass-through mechanisms with customers.</li> <li>▪ Compliance failures by supply chain partners can result in disqualification by ESG conscious OEM customers and reputational damage to the Company.</li> </ul> |

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| 10      | Community Relations |  | <p>Our manufacturing facilities are located within or in proximity to residential and semi-urban communities. As a significant local employer and industrial presence, the quality of our relationships with local communities, governments, and civil society directly influences our social licence to operate and our ability to expand or modify operations without disruption.</p> <p>Our CSR programmes, implemented under Schedule VII of the Companies Act, 2013 and governed by our Board approved CSR Policy, address priority developmental needs in our operating communities across education, skills development, healthcare, water and sanitation, and environmental improvement.</p> <p>In Financial Year 2025 - 26, we are deepening our community engagement by aligning CSR investments with measurable social outcomes and the UN Sustainable Development Goals (SDGs), particularly in the areas of quality education, decent work, and sustainable communities.</p> | Not Applicable                                 | <p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>▪ Social Licence to Operate: Proactive community engagement reduces the risk of community led disruptions to manufacturing operations, protecting production continuity and avoiding associated costs.</li> <li>▪ Regulatory Goodwill: Demonstrated community investment builds constructive relationships with local government bodies and regulatory authorities, supporting smoother processes for capacity expansions and facility approvals.</li> <li>▪ Employer Brand and Talent Attraction: A reputation as a responsible corporate citizen enhances our attractiveness in local labour markets, supporting recruitment of skilled manufacturing personnel.</li> <li>▪ OEM Customer Confidence: Consumer durable and automotive OEM customers increasingly evaluate the social responsibility credentials of their supply chain partners, reinforcing our standing as a preferred supplier.</li> </ul> |



Opportunity  Risk 

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| 11      | Human Capital       |  | <p>Our manufacturing operations require a diverse and technically skilled workforce spanning precision manufacturing, tooling, quality inspection, process engineering, and maintenance disciplines. The availability, retention, and continuous development of this workforce is a critical determinant of our quality performance, manufacturing efficiency, and ability to manage complex OEM/ODM programmes reliably. The consumer durables and automotive component manufacturing sector faces growing competition for skilled tradespeople and engineers, while increasing adoption of automation, Industry 4.0 tools, and evolving OEM quality and sustainability requirements demand continuous workforce upskilling.</p> <p>Investment in human capital through structured training, competitive compensation, robust performance management, and employee well-being directly drives quality output, reduces defects and rework, strengthens safety culture, and enhances our reliability as an OEM supply partner.</p> | Not Applicable                                 | <p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>Quality and Productivity Improvement: A skilled, well-trained, and engaged workforce reduces defect rates, improves first pass yield, and enhances throughput across manufacturing operations, contributing to better margins and stronger customer satisfaction.</li> <li>Reduced Attrition and Recruitment Costs: Investing in employee development, competitive wages, and a positive work environment reduces voluntary attrition of experienced personnel, avoiding the significant costs of replacing and retraining skilled manufacturing staff.</li> <li>Innovation and Continuous Improvement: A capability driven workforce is the primary driver of process innovations and kaizen improvements that reduce per unit costs and support differentiated capability development for OEM/ODM customers.</li> <li>Leadership and Succession Continuity: Systematic leadership development reduces key person risk and ensures organisational continuity, protecting our reliability as a long term OEM supply partner.</li> </ul> |

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

### Disclosure Questions

#### Policy and Management Processes

1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)
- b. Has the policy been approved by the Board? (Yes/No)
- c. Web Link of the Policies, if available
2. Whether the entity has translated the policy into procedures. (Yes/No)
3. Do the enlisted policies extend to your value chain partners? (Yes/No)
4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusts) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle

P1 P2 P3 P4 P5 P6 P7 P8 P9

|                                                                                |   |   |   |   |   |   |   |   |
|--------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|
| Y                                                                              | Y | Y | Y | Y | Y | Y | Y | Y |
| Y                                                                              | Y | Y | Y | Y | Y | Y | Y | Y |
| Please refer Annexure -1 for web link of the Company's Board approved policies |   |   |   |   |   |   |   |   |
| Y                                                                              | Y | Y | Y | Y | Y | Y | Y | Y |
| Y                                                                              | Y | Y | Y | Y | Y | Y | Y | Y |

Your Company is committed to provide high quality products with minimal environmental impacts to our customers while adhering to the highest level of quality, environment, and safety management systems in place. We take immense pride in our facilities and plants, which are accredited to the following International Organisation for Standardisation (ISO) standards. This accreditation is a testament to our ongoing efforts to maintain and exceed industry benchmarks, ensuring that you receive products that meet the highest standards of quality and sustainability:

#### RAC

- Quality Management System ISO 9001:2015
- Environment Management System ISO 14001:2015
- Occupational Health Safety Management System ISO 45001:2018
- Bureau of Indian Standards (BIS) Indian Standard Institute (ISI) Certifications

BIS: ISI Certified products (Room Air Conditioners Specification Part 1 Unitary Air Conditioners: IS 1391 (Part 1): 2017, Room Air Conditioners Part 2 Split Air Conditioners: BIS 1391 (Part 2), Finned Type Heat Exchanger for Room Air Conditioner: BIS 11329 HE Ducted and Package Air Conditioners: IS 8148: 2018) EN 15085

- International Automotive Task Force Letter of Conformance: IATF LOC



Apart from the above accreditations, some of our products and services are also certified in accordance with the following standards:

| Disclosure Questions                                                                                                                                                                                                                                                                               | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
|                                                                                                                                                                                                                                                                                                    | <b>Railway Sub-System &amp; Defense Division</b> <ul style="list-style-type: none"> <li>International Railway Industry Standard ISO 22163: 2023</li> <li>Aerospace Standard (Aviation, Space, and Defense Quality management System) AS9100D</li> <li>European Standards EN 15085-2 (Welding of Railway Vehicle and component)</li> <li>Quality Management System ISO 9001:2015</li> <li>Environment Management System ISO 14001:2015</li> <li>Occupational Health Safety Management System ISO 45001:2018</li> </ul> <b>PICL</b> <ul style="list-style-type: none"> <li>Quality Management System ISO 9001:2015</li> <li>Environment Management System ISO 14001:2015</li> <li>Occupational Health &amp; Safety Management System ISO 45001:2018.</li> <li>NABL Accreditation ISO/IEC 17025:2017 (Motor Testing Laboratory)</li> </ul> <b>IL JIN</b> <p>IL JIN is certified under ISO 9001:2015 (Quality Management System), ISO 14001:2015 (Environmental Management System), and ISO 45001:2018 (Occupational Health &amp; Safety Management System) across all manufacturing plants. Additionally, IL JIN holds certifications under ISO/IEC 27001:2022 (Information Security Management System), IATF 16949:2016 (Automotive Quality Management System), TL 9000 (Telecommunications Quality Management System), AS9100D (Aviation, Space and Defense Quality Management System), and ESDS 20.20:2021 (ESD Control Program) at select plants, reflecting its commitment to quality, safety, environment, and information security across diverse industry verticals.</p> |    |    |    |    |    |    |    |    |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any.<br>Diversity & Inclusion:                                                                                                                                                                             | <p>As a responsible corporate entity, we recognise that Environmental, Social, and Governance ("ESG") considerations are fundamental to our business. The Company's ESG strategy embodies our deep sense of responsibility in addressing diverse ESG concerns and building better growth prospects.</p> <p>In line with this strategy, we have set several clear, defined goals to advance our sustainability agenda and enhance the ESG outcomes of our operations. These goals, spanning across the three pillars of our sustainability strategy, are outlined below:</p> <p><b>Environment</b></p> <ul style="list-style-type: none"> <li>Energy: Target to transition towards renewable energy by 30% within 2 years (by 2025) and 40% within 4 to 5 years (By 2028)</li> <li>Waste: Zero waste to landfill</li> </ul> <p><b>Social</b></p> <ul style="list-style-type: none"> <li>Occupational Health and Safety: Provide a safe and healthy Workplace</li> </ul> <p><b>Governance</b></p> <p>Research &amp; Development: The Company's increased investment in research and development is to strengthen key competencies, foster innovation, and ensure sustainable growth.</p>                                                                                                                                                                                                                                                                                                                                                                                        |    |    |    |    |    |    |    |    |
| <ul style="list-style-type: none"> <li>Increase the representation of females in the workforce by 12% among employees and 25% among workers by March 2025</li> <li>Diversity &amp; Inclusion: Year-on-Year increase in the percentage of persons with disabilities hired by the Company</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |    |    |    |    |    |    |    |

| Disclosure Questions                                                                                                              | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|-----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
| 6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met. | <p><b>Environment</b></p> <p>Renewable Energy: The Company has continued to make progress toward its renewable energy transition goals. While the near term target of 30% renewable energy consumption by Financial Year 2024-25 has not been fully achieved, meaningful advancement has been made through on-site solar installations and energy efficiency initiatives across manufacturing facilities. The shortfall is attributable to the capital intensity of renewable infrastructure deployment and the pace of regulatory approvals for additional solar capacity. The Company remains firmly committed to its medium term target of 40% renewable energy by Financial Year 2027-28 and is actively evaluating Power Purchase Agreements (PPAs) and further on-site capacity expansion to accelerate progress.</p> <p>Zero Waste to Landfill: The Company has established structured waste segregation, recovery, and recycling programmes across all manufacturing locations. High value metallic scrap and polymer waste are systematically channelled through certified recyclers and recovery partners. A comprehensive waste tracking baseline is being formalised in Financial Year 2025-26 to enable quantitative monitoring of progress toward this goal.</p> <p><b>Social</b></p> <p>Occupational Health and Safety: The Company conducted 336 safety rounds during Financial Year 2025-26, resulting in identification and full closure of 2,688 safety observations, with no open items remaining at year end. A structured framework of Behaviour Based Safety, Kaizen driven continuous improvement, and periodic audits continues to underpin our OHS management. During the Financial Year, 2 Lost Time Injuries and 2 High consequence incidents were regrettably recorded, and immediate corrective actions including installation of machine interlocks and redesign of safety guards were implemented at the affected locations. The Company remains committed to strengthening preventive controls to drive toward zero major incidents.</p> <p><b>Diversity and Inclusion Female Representation:</b> The Company continues to advance its gender diversity agenda across locations. As of Financial Year 2025 - 26, female representation across the combined workforce (employees and workers) stands at approximately 9%. On the workers' category specifically, the Company has achieved a female representation of 32%, surpassing the stated target of 25% by March 2025. The target of 12% female representation among employees remains under active pursuit, with targeted recruitment drives ongoing across locations. Category wise disaggregated data is being further strengthened to enable consistent and precise tracking against each sub target going forward. With respect to Persons with Disabilities (PwD), structured inclusion pilots have been initiated at Rajpura and Power-One, and a roadmap for tracking year-on-year PwD hiring trends is being developed.</p> <p>Persons with Disabilities: The Company continues to embed inclusive hiring practices within its recruitment framework. As of Financial Year 2025 - 26, the total number of differently abled employees and workers stands at 33, reflecting a marginal year-on-year increase over 32 in Financial Year 2024 - 25. While the Company has achieved the stated objective of a year-on-year increase, it acknowledges that progress remains modest and is committed to strengthening its inclusive hiring initiatives to meaningfully improve representation of persons with disabilities across its workforce in the coming years.</p> <p><b>Governance</b></p> <p>Research and Development: The Company has materially strengthened its R&amp;D investment in Financial Year 2025 - 26, with a total spend of approximately ₹ 80 Crore, encompassing development infrastructure, tooling, and testing capabilities. A total of approximately 111 models were developed during the Financial Year spanning new platform creation, design enhancement, and customer-specific programmes. A landmark achievement during the Financial Year was the establishment of India's third 30 ton psychrometric testing laboratory, significantly expanding our product development capability. Cost innovation of ₹ 7.25 Crore was realised through BOM rationalisation and process optimisation. These outcomes reflect sustained and growing commitment to innovation led and sustainable growth, consistent with the stated governance goal.</p> |    |    |    |    |    |    |    |    |



| Disclosure Questions                                                                                                                                                                                                   | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
| <b>Governance, Leadership and Oversight</b>                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |    |    |    |    |    |    |    |    |
| 7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure): | <p>Amber Group's business portfolio spans across various geographies in India, and with this diversity comes a range of potential ESG challenges and risks. We are acutely aware of these and are diligently working towards enhancing, standardising, and amplifying our ESG performance across the organisation.</p> <p>Our sustainability strategy is structured around the three fundamental pillars: Environmental Sustainability, Empowering People and Society, and Responsible Governance. Under environmental sustainability, we are focusing on increasing the share of renewable energy consumption, monitoring and reducing air emissions by transitioning to cleaner fuels and implementing strategies to minimise waste and materials through reduction, reuse, and recycling efforts. Additionally, we are innovating and developing new products with greater energy efficiency and paying special attention to freshwater consumption, especially in regions facing water scarcity.</p> <p>On the social front, we are committed to empowering both our internal and external stakeholders. We prioritise creating a safe, nurturing, and healthy working environment for our employees and workers. Furthermore, our CSR initiatives are dedicated to uplifting vulnerable communities around our business operations.</p> <p>Our governance framework, supported by a dedicated Sustainability Governance Working Group, ensures the seamless integration of ESG principles into our decision making processes. Your Company's journey is a commitment to being a purpose driven organisation that not only fosters innovation and market leadership but also creates a meaningful and positive impact on society and the environment by embedding sustainability and ethical practices into every facet of our business.</p> |    |    |    |    |    |    |    |    |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).                                                                                           | Our Board is the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies) across the group.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |    |    |    |    |    |    |    |    |
| 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 constituted a Business Responsibility & Sustainability ("BR&S") Committee. The BR&S Committee is responsible for taking decisions on sustainability related issues and implementation of its ESG strategy.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |    |    |    |    |    |    |    |    |



#### 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) |     |     |     |     |     |     |     |     |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
|                                                                                                                 | P 1                                                                                           | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | P 1                                                                   | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
| Performance against above policies and follow up action                                                         |                                                                                               |     |     |     |     |     |     |     |     |                                                                       |     |     |     |     |     |     |     |     |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances |                                                                                               |     |     |     |     |     |     |     |     |                                                                       |     |     |     |     |     |     |     |     |

#### 11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

| P1                                                                                                                                                                                  | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
| No, the Company has not carried out any independent assessment or evaluation of the working of its policies by an external agency. However, the policies are reviewed by the Board. |    |    |    |    |    |    |    |    |

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

| Questions                                                                                                                       | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|----|
| The entity does not consider the principles material to its business (Yes/No)                                                   |    |    |    |    |    |    |    |    |    |
| 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)                                                                                               |    |    |    |    |    |    |    |    |    |

Not applicable

## 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 categorised 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*               | 2                                                      | <ul style="list-style-type: none"> <li>POSH</li> <li>Health Awareness Session</li> </ul>                                                                                                                | 44                                                                          |
| Key Managerial Personnels*        | 7                                                      | <ul style="list-style-type: none"> <li>Team Management</li> <li>GEN-AI</li> <li>Health Awareness Session</li> <li>POSH</li> <li>KAIZEN &amp; Hard v/s Smart work</li> </ul>                             | 96                                                                          |
| Employees other than BoD and KMPs | 203                                                    | <ul style="list-style-type: none"> <li>POSH</li> <li>Work Life Balance</li> <li>Problem Solving Techniques</li> <li>GEN-AI</li> <li>Time Management</li> <li>Kaizen, etc.</li> </ul>                    | 92                                                                          |
| Workers                           | 148                                                    | <ul style="list-style-type: none"> <li>POSH</li> <li>BBS (Behavior Based Safety)</li> <li>Kaizen</li> <li>POKA-YOKE</li> <li>Machine Handling</li> <li>Product &amp; Process Knowledge, etc.</li> </ul> | 97                                                                          |

\*Standalone basis

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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and as disclosed on the entity's website):

| Monetary        |                 |                                                                     |               |                   |                                        |
|-----------------|-----------------|---------------------------------------------------------------------|---------------|-------------------|----------------------------------------|
|                 | NGRBC Principle | Name of the Regulatory/ Enforcement agencies/ Judicial Institutions | Amount (In ₹) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty/Fine    |                 |                                                                     |               |                   |                                        |
| 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 |                 |                                                                     |                   |                                        |
| Punishment   |                 |                                                                     | 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 |                                                                   |

4. Does the entity have an Anti-Corruption or Anti-Bribery Policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, the Company has an Anti-Bribery and Anti-Corruption Policy in place. The Company hold a firm stance of zero tolerance when it comes to any form of bribery or corruption. Our commitment to conducting business with honesty, integrity, and the highest possible ethical standards is unwavering.

This policy is designed to reiterate and supplement the fundamental principles of Anti-Bribery and Anti-Corruption as outlined in our Company's code of conduct. For your convenience, the policy is readily available on our Company's website. You can access it using the following link: <https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/9.-Anti-bribery-and-Anti-corruption-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:

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



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

|                                                                                              | Financial Year 2025 - 26<br>(Current Financial Year) |         | Financial Year 2024 - 25<br>(Previous Financial Year) |         |
|----------------------------------------------------------------------------------------------|------------------------------------------------------|---------|-------------------------------------------------------|---------|
|                                                                                              | Number                                               | Remarks | Number                                                | Remarks |
| Number of complaints received in relation to issues of Conflict of interest of the Directors |                                                      |         |                                                       |         |
| Number of complaints received in relation to issues of Conflict of interest of the KMPs      |                                                      |         |                                                       |         |

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:



## 9. Openness of business

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

| Parameter                  | Metrics                                                                                | Financial Year 2025 - 26<br>(Current Financial Year)* | Financial Year 2024 - 25<br>(Previous Financial Year)* |
|----------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                               | 3.91%                                                 | 19.38%                                                 |
|                            | b. Number of trading houses where purchases are made from                              | 642                                                   | 1,245                                                  |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses    | 39.42%                                                | 69.89%                                                 |
| Concentration of Sales     | a. Sales to dealers/distributors as % of total sales                                   | 0.13%                                                 | Nil                                                    |
|                            | b. Number of dealers/distributors to whom sales are made                               | 20                                                    | Nil                                                    |
|                            | c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors    | 74.93%                                                | Nil                                                    |
| Share of RPTs in           | a. Purchases (Purchases with related parties/ Total Purchases)                         | 0.037%                                                | 3.86%                                                  |
|                            | b. Sales (Sales related parties/Total Sales)                                           | 0.004%                                                | 0.59%                                                  |
|                            | c. Loans & advances (Loans & advances given to related parties/Total loans & advances) | Nil                                                   | Nil**                                                  |
|                            | d. Investments (Investments in related parties/ Total Investments made)                | 85.12%                                                | 87.73%                                                 |

\* Excludes capex advances and advances given to suppliers

\*\* Number restated basis change in calculation methodology

## 1. Awareness programmes conducted for value chain partners on any of the principles during the Financial Year:



## 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 established processes to identify, disclose, and manage conflicts of interest involving Board members, as detailed below:

**Code of Conduct:** The Company's Code of Conduct for Directors and Senior Management Personnel explicitly prohibits Directors and Senior Management from engaging in any relationship, business, or activity that conflicts with the interests of the Company.

**Related Party Transactions:** Where related party transactions are unavoidable, they must be fully disclosed to the Audit Committee and the Board prior to being entered into, ensuring independent oversight and informed approval.

**Statutory Disclosures:** In compliance with Section 184(1) of the Companies Act, 2013, every Director is required to disclose their concern or interest in any other company, body corporate, firm, or association of individuals including shareholding interests to the Board on an annual basis, or promptly upon any change in such interest.

## PRINCIPLE 2

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

### Essential Indicators

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

|     | Current Financial<br>Year 2025 - 26 | Previous Financial<br>Year 2024 - 25 | Details of improvements in environmental and social impacts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----|-------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| R&D | 51.92%*                             | 20.23%**                             | <p>During the Financial Year 2025 - 26, some of the key outcomes of R&amp;D supporting technology upgradation and capability development in critical areas such as innovative product development, energy efficiency, low power consumption, and technology infrastructure are listed below:</p> <p><b>i. Innovative Product Development:</b></p> <ol style="list-style-type: none"> <li>a. High Energy Efficient 1.5 Ton Split ACs developed and launched with 1050mm IDU Platform</li> <li>b. 5kW Water Heat Pump developed, offering ~4× the efficiency of conventional water geysers.</li> <li>c. 10HP VRF (Side Discharge Series) developed, with patent and IPR filed for Controller development and Double expansion working mechanism</li> <li>d. Air Purifier Model development done for clean and Healthy Air</li> </ol> <p><b>ii. Efficiency &amp; Sustainability Focus:</b></p> <p><b>a. Advanced Laboratory Setups established and operational for:</b></p> <ul style="list-style-type: none"> <li>▪ 30 Tons PSY Lab for VRF and Big Duct Air conditioners Performance &amp; reliability analysis</li> <li>▪ 5 Tons PSY Lab for Domestic model validation</li> <li>▪ Reliability Lab Equipments (A Grade and DQA)</li> <li>▪ In-house 3D printing capabilities upgraded</li> <li>▪ Electronics Lab and Stress Test Labs</li> <li>▪ Design Softwares &amp; AMC, for better project optimisations</li> </ul> <p><b>b. Products with notable energy efficiency and sustainability outcomes:</b></p> <ul style="list-style-type: none"> <li>▪ 1.5 Ton Split ACs developed and launched with 1050mm IDU Platform</li> <li>▪ 5kW Water Heat Pump</li> <li>▪ 10HP VRF (with patented features)</li> <li>▪ 5% ~ 15% Energy Efficiency upgradation implemented in various Split AC, Cassette AC, Tower AC models</li> </ul> <p><b>c. Technology Infrastructure &amp; Market Growth</b></p> <ul style="list-style-type: none"> <li>▪ Investment in state of the art laboratories supporting product testing, Reliability and innovations</li> <li>▪ New product developments targeted at global and Export markets</li> <li>▪ Window ACs E10 and E18 for U.S. export</li> <li>▪ Mini Cassette AC (1.0T capacity)</li> </ul> |

|       | Current Financial<br>Year 2025 - 26 | Previous Financial<br>Year 2024 - 25 | Details of improvements in environmental and social impacts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------|-------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Capex | 7.54%*                              | 25.39%**                             | <p>Company is making significant investment to improve efficiency of its various operations by adopting new technologies and improving manufacturing processes so as to improve environment and social outcomes of its business. Some of the key highlights from these investments are shared as follow:</p> <ol style="list-style-type: none"> <li><b>Lighting Energy Optimisation</b> <ol style="list-style-type: none"> <li><b>Enhanced Motion Sensor Coverage:</b> Increased the number of motion sensors from 45 to 55 to reduce unnecessary lighting usage, resulting in significant energy and cost savings.</li> <li><b>Lighting Efficiency Improvements</b><br/>Replacement of Halogen Lights with LED Fixtures.</li> </ol> </li> <li><b>Cooling Efficiency Improvement</b><br/><b>Timer based control for Fresh Air Coolers:</b> R&amp;D Offices Fresh Air Coolers controlled through timers which On/Off on described intervals instead of continues run, resulting in significant energy savings.</li> <li><b>Power Management &amp; Reliability</b><br/>Installed UPS system in Psychometric Laboratory #7 to prevent power interruptions caused by grid failures, improving energy efficiency through balanced load management.               <ol style="list-style-type: none"> <li>Ensures continuous operation during grid outages; Contributes to energy efficiency through balanced load management and reduced system stress.</li> </ol> </li> </ol> |

**\*In % of R&D and Capex Investment:** Amber, PICL, Sidwal and IL JIN have been considered for the purpose of calculating R&D expenditure and energy-efficient capital expenditure. However, Shogini, Power-One, ILJIN Holding and Unitronics have been excluded while calculating the same.

**\*\* Standalone Basis**

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

Yes, the Company follows sustainable sourcing procedures and practices. As part of our Supplier Quality Agreement, we ensure compliance with all the applicable regulations concerning materials used in our products, both for RoHS (Restriction of Hazardous Substances) and REACH (Registration, Evaluation, Authorisation, and Restriction of Chemicals) under Environment, Health and Safety ("EHS") and ESG.

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

For Financial Year 2025 - 26, 63.30% of input materials (by value) have been sourced sustainably in compliance with the Company's procurement process.

**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 committed to responsible waste management across its operations. As a Business-to-Business (B2B) entity, the Company does not engage directly with end users and accordingly does not operate product take back or end of life reclamation programmes. However, the Company has instituted the following waste management processes at its facilities:

**(a) Plastics (including packaging)**

Packaging materials such as pallets, carton boxes, and plastic materials are reused and recycled to the extent practicable. The Company works with authorised recycling vendors and agencies validated for compliance with applicable regulations to ensure responsible disposal of plastic waste that cannot be reused.

**(b) E-waste**

E-waste generated from the Company's operations is channelled through authorised e-waste recyclers in accordance with applicable e-waste management regulations. Disposal is carried out only through certified and approved agencies to prevent hazardous material from entering landfills.

**(c) Hazardous Waste**

Hazardous waste is managed in full compliance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules. The Company engages only with licensed treatment, storage, and disposal facility (TSDF) operators for collection, transportation, and disposal of hazardous waste streams.

**(d) Other Waste**

Non-hazardous operational waste is segregated at source and routed to authorised recyclers or disposal agencies. The Company is actively evaluating opportunities to increase reuse and recycling of operational waste, with the goal of advancing resource circularity and minimising landfill diversion.



**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, EPR is applicable to the Company and its legal entities, as detailed below:

**Plastic Waste (Plastic Waste Management Rules, 2016 and amendments):** EPR for plastic waste is applicable to all legal entities within the Amber Group. Each entity is required to comply with the specific obligations prescribed under these rules for the collection, channelisation, and disposal of plastic waste.

**Battery Waste (Battery Waste Management Rules, 2022 and amendments):** EPR for battery waste is applicable specifically to IL JIN, the relevant legal entity within the Amber Group engaged in activities attracting these obligations.

**Alignment with EPR Plans submitted to Pollution Control Boards:** The Company's waste collection processes are aligned with the EPR plans submitted to the relevant Pollution Control Boards. Compliance is ensured through ongoing monitoring of legislative developments and periodic assessment of applicability across group entities to incorporate any regulatory amendments into operational practices.

## Leadership Indicators

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

| NIC Code | 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) |
|----------|-----------------|---------------------------------|------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------|
| None     |                 |                                 |                                                                        |                                                           |                                                |

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 |
|-------------------------|---------------------------------|--------------|
| None                    |                                 |              |

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 |                                                       |
|--------------------------------------|------------------------------------------------------|-------------------------------------------------------|
|                                      | Financial Year 2025 - 26<br>(Current Financial Year) | Financial Year 2024 - 25<br>(Previous Financial Year) |
| Overall recycling % of raw materials | 1.07                                                 | 1.06                                                  |

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:

| Particulars                  | Financial Year 2025 - 26<br>(Current Financial Year) |          |                 | Financial Year 2024 - 25<br>(Previous Financial Year) |          |                 |
|------------------------------|------------------------------------------------------|----------|-----------------|-------------------------------------------------------|----------|-----------------|
|                              | Re-Used                                              | Recycled | Safely Disposed | Re-Used                                               | Recycled | Safely Disposed |
| Plastics including packaging |                                                      |          |                 |                                                       |          |                 |
| 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            |                                                                                                     |

## 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<br>(A) | Health Insurance |            | Accident Insurance |            | Maternity Benefits |            | Paternity Benefits |            | Day Care Facilities |            |
|--------------------------------|--------------|------------------|------------|--------------------|------------|--------------------|------------|--------------------|------------|---------------------|------------|
|                                |              | Number<br>(B)    | %<br>(B/A) | Number<br>(C)      | %<br>(C/A) | Number<br>(D)      | %<br>(D/A) | Number<br>(E)      | %<br>(E/A) | Number<br>(F)       | %<br>(F/A) |
| Permanent Employees            |              |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                           | 2,471        | 2,467            | 99.84      | 2,471              | 100.00     | 0                  | 0.00       | 0                  | 0.00       | 0                   | 0.00       |
| Female                         | 181          | 174              | 96.13      | 181                | 100.00     | 181                | 100.00     | 0                  | 0.00       | 0                   | 0.00       |
| Total                          | 2,652        | 2,641            | 99.59      | 2,652              | 100.00     | 181                | 6.83       | 0                  | 0.00       | 0                   | 0.00       |
| Other than Permanent Employees |              |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                           | 2,008        | 2,008            | 100.00     | 2,008              | 100.00     | 0                  | 0.00       | 0                  | 0.00       | 0                   | 0.00       |
| Female                         | 946          | 946              | 100.00     | 946                | 100.00     | 0                  | 0.00       | 0                  | 0.00       | 0                   | 0.00       |
| Total                          | 2,954        | 2,954            | 100.00     | 2,954              | 100.00     | 0                  | 0.00       | 0                  | 0.00       | 0                   | 0.00       |

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

| Category                     | Total<br>(A) | Health Insurance |            | Accident Insurance |            | Maternity Benefits |            | Paternity Benefits |            | Day Care Facilities |            |
|------------------------------|--------------|------------------|------------|--------------------|------------|--------------------|------------|--------------------|------------|---------------------|------------|
|                              |              | Number<br>(B)    | %<br>(B/A) | Number<br>(C)      | %<br>(C/A) | Number<br>(D)      | %<br>(D/A) | Number<br>(E)      | %<br>(E/A) | Number<br>(F)       | %<br>(F/A) |
| Permanent Workers            |              |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                         | 2,328        | 2,328            | 100.00     | 2,328              | 100.00     | 0                  | 0.00       | 0                  | 0.00       | 0                   | 0.00       |
| Female                       | 51           | 51               | 100.00     | 51                 | 100.00     | 51                 | 100.00     | 0                  | 0.00       | 23                  | 45.10      |
| Total                        | 2,379        | 2,379            | 100.00     | 2,379              | 100.00     | 51                 | 2.14       | 0                  | 0.00       | 23                  | 0.97       |
| Other than Permanent Workers |              |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                         | 8,594        | 8,594            | 100.00     | 8,594              | 100.00     | 0                  | 0.00       | 0                  | 0.00       | 0                   | 0.00       |
| Female                       | 3,050        | 3,050            | 100.00     | 3,050              | 100.00     | 3,050              | 100.00     | 0                  | 0.00       | 2,189               | 71.77      |
| Total                        | 11,644       | 11,644           | 100.00     | 11,644             | 100.00     | 3,050              | 26.19      | 0                  | 0.00       | 2,189               | 18.79      |

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

|                                                                             | Financial Year 2025 - 26<br>(Current Financial Year) | Financial Year 2024 - 25<br>(Previous Financial Year) |
|-----------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|
| Cost incurred on well being measures as a % of total revenue of the Company | 0.03                                                 | 0.06                                                  |

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

| Benefits | Financial Year 2025 - 26<br>(Current Financial Year) |                                                |                                                      | Financial Year 2024 - 25<br>(Previous Financial Year) |                                                |                                                      |
|----------|------------------------------------------------------|------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------|------------------------------------------------------|
|          | No. of employees covered as a % of total employees   | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees    | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF       | 99.59                                                | 100.00                                         | Y                                                    | 99.71                                                 | 100.00                                         | Y                                                    |
| Gratuity | 99.74                                                | 100.00                                         | N.A.                                                 | 100.00                                                | 100.00                                         | N.A.                                                 |
| ESI      | 0.87                                                 | 48.89                                          | Y                                                    | 1.80                                                  | 65.19                                          | Y                                                    |

**3. Accessibility of Workplaces**

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

Yes. The Company is committed to compliance with the Rights of Persons with Disabilities Act, 2016. The offices and facilities are designed to be accessible to differently abled individuals, incorporating features such as ramps / accessible washrooms / designated parking / lifts / tactile flooring to ensure a safe and inclusive working environment.

The Company conducts periodic accessibility assessments across its facilities to identify gaps and ensure ongoing compliance. Where gaps are identified, structured action plans are developed and implemented to address them within defined timelines.

**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. The Company has an Equal Opportunity Policy in accordance with the Rights of Persons with Disabilities Act, 2016. The policy affirms the Company's commitment to providing equal opportunity to all employees and workers, without discrimination on the basis of race, ethnicity, colour, religion, gender, age, marital status, disability, or any other characteristic protected under applicable law.

The policy is accessible to all employees through the Company's internal portal.

*Web-link: The policy is available on the Company's intranet and is accessible to all employees. A public facing version is currently not available.*

**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         | N.A.                | N.A.           | N.A.                | N.A.           |
| Female       | 100                 | 50             | -*                  | -*             |
| <b>Total</b> | <b>100</b>          | <b>50</b>      | <b>-*</b>           | <b>-*</b>      |

*\*No permanent workers have availed maternity leaves during the current and previous reporting period*

**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 organizes a regular HR Help Desk at each facility on a weekly basis, providing employees and workers with a valuable platform to raise and resolve any HR related queries or concerns. Additionally, the employees require immediate assistance or have any questions at other times, they can directly reach out to the HR department at their respective locations. |
| Other than Permanent Workers   | Yes                                                          |                                                                                                                                                                                                                                                                                                                                                                                   |
| Permanent Employees            | Yes                                                          |                                                                                                                                                                                                                                                                                                                                                                                   |
| Other than Permanent Employees | Yes                                                          |                                                                                                                                                                                                                                                                                                                                                                                   |

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

|                           | Financial Year 2025 - 26<br>(Current Financial Year)         |                                                                                                           |            | Financial Year 2024 - 25<br>(Previous Financial Year)        |                                                                                                           |            |
|---------------------------|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------|
|                           | Total employees/<br>workers in<br>respective<br>category (A) | No. of employees/<br>workers in respective<br>category, who are<br>part of association(s)<br>or Union (B) | %<br>(B/A) | Total employees/<br>workers in<br>respective<br>category (C) | No. of employees/<br>workers in respective<br>category, who are<br>part of association(s)<br>or Union (D) | %<br>(D/C) |
| Total Permanent Employees |                                                              |                                                                                                           |            |                                                              |                                                                                                           |            |
| Male                      |                                                              |                                                                                                           |            |                                                              |                                                                                                           |            |
| Female                    |                                                              |                                                                                                           |            |                                                              |                                                                                                           |            |
| Total Permanent Workers   |                                                              | None                                                                                                      |            |                                                              | None                                                                                                      |            |
| Male                      |                                                              |                                                                                                           |            |                                                              |                                                                                                           |            |
| Female                    |                                                              |                                                                                                           |            |                                                              |                                                                                                           |            |

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

| Category  | Financial Year 2025 - 26<br>(Current Financial Year) |                               |         |                      |         | Financial Year 2024 - 25<br>(Previous Financial Year) |                               |         |                      |         |
|-----------|------------------------------------------------------|-------------------------------|---------|----------------------|---------|-------------------------------------------------------|-------------------------------|---------|----------------------|---------|
|           | Total<br>(A)                                         | On Health and Safety Measures |         | On Skill upgradation |         | Total<br>(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      | 2,471                                                | 955                           | 38.65   | 1,728                | 69.93   | 1,977                                                 | 877                           | 44.36   | 1,615                | 81.69   |
| Female    | 181                                                  | 74                            | 40.88   | 132                  | 72.93   | 125                                                   | 45                            | 36.00   | 101                  | 80.80   |
| Total     | 2,652                                                | 1,029                         | 38.80   | 1,860                | 70.14   | 2,102                                                 | 922                           | 43.86   | 1,716                | 81.64   |
| Workers   |                                                      |                               |         |                      |         |                                                       |                               |         |                      |         |
| Male      | 2,328                                                | 746                           | 32.04   | 699                  | 30.03   | 1,869                                                 | 487                           | 26.06   | 604                  | 32.32   |
| Female    | 51                                                   | 30                            | 58.82   | 31                   | 60.78   | 23                                                    | 15                            | 65.22   | 16                   | 69.57   |
| Total     | 2,379                                                | 776                           | 32.62   | 730                  | 30.69   | 1,892                                                 | 502                           | 26.53   | 620                  | 32.77   |

Note:

The Company is strengthening its training data management and reporting processes to enhance the completeness and reliability of training related disclosures. However, monitoring training data for other than permanent employees and workers remains challenging due to data capture and reporting limitations across locations. Accordingly, the Financial Year 2025 - 26 data covers permanent employees and workers only.

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

| Category         | Financial Year 2025 - 26<br>(Current Financial Year) |              |              | Financial Year 2024 - 25<br>(Previous Financial Year) |              |              |
|------------------|------------------------------------------------------|--------------|--------------|-------------------------------------------------------|--------------|--------------|
|                  | Total (A)                                            | No. (B)      | % (B/A)      | Total (C)                                             | No. (D)      | % (D/C)      |
| <b>Employees</b> |                                                      |              |              |                                                       |              |              |
| Male             | 2,471                                                | 1,853        | 74.99        | 1,977                                                 | 1,626        | 82.25        |
| Female           | 181                                                  | 98           | 54.14        | 125                                                   | 70           | 56.00        |
| <b>Total</b>     | <b>2,652</b>                                         | <b>1,951</b> | <b>73.57</b> | <b>2,102</b>                                          | <b>1,696</b> | <b>80.69</b> |
| <b>Workers</b>   |                                                      |              |              |                                                       |              |              |
| Male             | 2,328                                                | 1,693        | 72.72        | 1,869                                                 | 1,479        | 79.13        |
| Female           | 51                                                   | 22           | 43.14        | 23                                                    | 16           | 69.57        |
| <b>Total</b>     | <b>2,379</b>                                         | <b>1,715</b> | <b>72.09</b> | <b>1,892</b>                                          | <b>1,495</b> | <b>79.02</b> |

Note: 100% of eligible employees are considered for performance and career reviews.

## 10. Health and safety management system:

### a) Whether an Occupational Health and Safety Management System has been implemented by the entity? (Yes/No). If yes, the coverage such system?

Yes, the Company has implemented a comprehensive Occupational Health and Safety (OHS) management system across all its offices and manufacturing facilities.

**Coverage:** The OHS management system covers the Company's total workforce, including permanent employees, contractual workers, and on-site third party personnel across all facilities.

#### Key elements of the system include:

**Dedicated EHS Teams:** Each facility has a dedicated Environment, Health and Safety (EHS) team that works in coordination with site management and plant heads to conduct regular workplace inspections and hazard identification exercises.

**Safety Committees:** A safety committee has been constituted at every facility to raise and escalate health and safety concerns to management. Issues are reviewed and resolved through monthly management review meetings.

**Audits:** Periodic safety and environment audits are conducted at all plants through external agencies to assess compliance, identify gaps, and drive continuous improvement in safety standards.

### 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 uses a structured approach to identify work related hazards and assess risks, covering both routine and non routine situations:

#### Routine Processes:

- **Hazard Identification and Risk Assessment (HIRA):** HIRA is conducted periodically across all facilities to systematically identify hazards, evaluate the likelihood and severity of potential impacts, and implement appropriate control measures. HIRA exercises are carried out by the EHS and site management teams.
- **Periodic Internal Audits:** Scheduled internal safety audits and workplace inspections are conducted to identify unsafe acts, unsafe conditions, and compliance gaps. Findings are documented and tracked to closure.
- **Leadership Safety Rounds:** Senior management and plant heads conduct regular safety walkthrough rounds to reinforce safety culture and identify on ground risks that may not surface through formal audits.

#### Non-Routine Processes:

- **Incident Investigation and CAPA:** When an incident, near-miss, or unsafe condition is reported, a root cause analysis is conducted and Corrective and Preventive Actions (CAPA) are identified and implemented. The EHS team monitors implementation and, where required, re evaluates the effectiveness of the actions taken.

Follow-up on all identified actions both routine and non routine is undertaken by the EHS and site management teams to ensure timely closure and sustained effectiveness.

**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 processes enabling workers to report work-related hazards and, where necessary, remove themselves from situations of serious or imminent risk.

**Hazard Reporting:** All employees and workers are encouraged and empowered to report unsafe acts, unsafe conditions, or work related hazards through the following channels:

- Reporting to the site EHS team or immediate supervisor
- Escalation to the facility Safety Committee

All reported hazards are logged, investigated, and tracked to closure. The Safety Committee reviews reported concerns during monthly management review meetings to ensure timely resolution.

**Right to Remove from Risk:** Workers have the right to remove themselves from work situations that they reasonably believe present serious or imminent danger to their life or health, without fear of reprisal or disciplinary action. The Company ensures that no worker is penalised for exercising this right in good faith.

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

Yes. The Company provides access to non occupational medical and healthcare services to its employees and workers. The following healthcare support is made available:

- **Group Medclaim Insurance:** Permanent employees and workers are covered under a group Medclaim policy, providing financial protection against hospitalisation and medical expenses.
- **Annual Health Check ups:** The Company conducts periodic health check ups for employees at all facilities, covering general physical examinations, blood tests, and other relevant diagnostics, in coordination with empanelled medical professionals.
- **Wellness Initiatives:** The Company promotes employee well being through health awareness sessions, fitness activities, and periodic health drives such as eye camps and blood donation drives.

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

| Safety Incident/Number                                                           | Category  | Financial Year 2025 - 26<br>(Current Financial Year) | Financial Year 2024 - 25<br>(Previous Financial Year) |
|----------------------------------------------------------------------------------|-----------|------------------------------------------------------|-------------------------------------------------------|
| Lost Time Injury Frequency Rate (LTIFR)<br>(per one Million person hours worked) | Employees | 0                                                    | 0                                                     |
|                                                                                  | Workers   | 0.060                                                | 0.089                                                 |
| Total recordable work related injuries                                           | Employees | 2                                                    | 2                                                     |
|                                                                                  | Workers   | 36                                                   | 22                                                    |
| Number of fatalities                                                             | Employees | 0                                                    | 0                                                     |
|                                                                                  | Workers   | 0                                                    | 0                                                     |
| High consequence work related injury or<br>ill health (excluding fatalities)     | Employees | 0                                                    | 0                                                     |
|                                                                                  | Workers   | 2                                                    | 0                                                     |

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

The Company places significant emphasis on occupational health and safety and is committed to maintaining the highest standards while complying with all applicable environment, health, and safety laws.

**Monitoring and Audits:** EHS and site management teams conduct regular gemba walks, monthly audits, workplace inspections, and hazard identification exercises. Senior management and the central HR team undertake surprise facility visits to assess ground level conditions. Factory wide safety and environmental audits are also conducted by competent authorities to ensure compliance with the Factories Act.

**Personal Protective Equipment (PPE):** All employees and workers are provided with job appropriate PPE, including gloves, helmets, and eye and ear protection, to safeguard against workplace hazards.

**Training and Awareness:** Regular health and safety training sessions are conducted covering work related hazards, safe operation of machinery, emergency procedures, fire safety, and first aid.

**Emergency Preparedness:** A Safety Committee and Emergency Response Team (ERT) comprising first responders and firefighters are established at all plants. Quarterly mock drills are conducted across all facilities, and an annual Safety Week is observed.

**Workplace Monitoring and Signage:** Workplace and work zone monitoring is carried out at all facilities. Safety signs, general safety instructions in local languages, and life safety rules are prominently displayed across all workstations.

**Medical Preparedness:** All facilities have tie ups with nearby hospitals to ensure prompt medical care in the event of an emergency.

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

|                    | Financial Year 2025 - 26<br>(Current Financial Year) |                                                 |         | Financial Year 2024 - 25<br>(Previous Financial Year) |                                                 |         |
|--------------------|------------------------------------------------------|-------------------------------------------------|---------|-------------------------------------------------------|-------------------------------------------------|---------|
|                    | Filed during the Financial Year                      | Pending resolution at the end of Financial Year | Remarks | Filed during the Financial Year                       | Pending resolution at the end of Financial Year | Remarks |
| Working Conditions | 0                                                    | 0                                               | None    | 0                                                     | 0                                               | None    |
| Health & Safety    | 0                                                    | 0                                               | None    | 0                                                     | 0                                               | None    |

## 14. Assessments for the Financial Year:



**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 Company has established a structured process to address safety related incidents and risks identified through health and safety assessments.

**Incident Response and Corrective Action:** In the event of any safety incident or near miss, a root cause analysis is conducted by the EHS and site management teams. Based on the findings, Corrective and Preventive Actions (CAPA) are identified, implemented, and tracked to closure. Learnings from each incident including the root cause, corrective measures taken, and steps to prevent recurrence are shared across all facilities within the Amber Group to ensure systemic improvement and avoid future occurrences.

**Risks and Concerns from Assessments:** Significant risks and concerns identified through routine HIRA exercises, internal audits, gemba walks, and external audits are logged and prioritised based on their severity. Action plans are developed to eliminate or mitigate these risks within defined timelines, with periodic follow up by the EHS team to assess effectiveness.

 **Leadership Indicators**

**1. Does the entity extend any life insurance or any compensatory package in the event of death of Employees and Workers**

**(A) Employees -** Yes. The Company provides the following insurance coverage to all permanent employees:

- i. Group Personal Accident (GPA) Insurance: Covers death or disability arising from accidents.
- ii. Group Medical Insurance (GMI): The Company provides Group Medical Insurance coverage to its employees, ensuring financial protection and access to quality healthcare services for them and their eligible dependents.
- iii. Group Term Life Insurance (GTLI): Provides life cover to employees, ensuring financial support to their family in the event of death during the term of employment.

**(B) Workers -** Yes. The Company provides Group Personal Accident (GPA) Insurance to all permanent workers, covering death or disability arising from accidents.

**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 actively monitors and tracks compliance of its value chain partners with applicable laws and regulations, particularly with respect to statutory dues and obligations.

**Due Diligence and Audits:** Necessary due diligence is conducted while processing vendor invoices, and regular audits of value chain partners are carried out to assess compliance. As part of mandatory checks, the Company verifies that vendors make requisite deductions and contributions towards PF, ESI, and GST, in accordance with applicable statutory requirements.

**Timely Payments:** The Company is committed to making timely payments to its employees, workers, and vendors in compliance with statutory obligations. This reflects the Company's broader commitment to ethical and responsible business conduct across its value chain.

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

|           | Total no. of affected employees/workers              |                                                       | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment |                                                       |
|-----------|------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
|           | Financial Year 2025 - 26<br>(Current Financial Year) | Financial Year 2024 - 25<br>(Previous Financial Year) | Financial Year 2025 - 26<br>(Current Financial Year)                                                                                              | Financial Year 2024 - 25<br>(Previous Financial Year) |
| Employees | 0                                                    | 0                                                     | 0                                                                                                                                                 | 0                                                     |
| Workers   | 2                                                    | 1                                                     | 0                                                                                                                                                 | 0                                                     |

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. The Company provides transition assistance support to employees to facilitate continued employability and manage career endings resulting from retirement.

As part of this support, employees who are operationally suitable and capable of performing their role may be engaged as consultants for an additional period beyond retirement, based on mutual agreement between the employee and management.

**Termination of Employment:** In cases of separation other than retirement, the Company ensures compliance with all statutory obligations including notice periods, gratuity, and settlement of dues in accordance with applicable law.

5. Details on assessment of value chain partners :



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 significant concerns were identified from assessments of the health and safety practices and working conditions of the Company's value chain partners during the reporting period.

As a matter of proactive practice, the Company engages with its value chain partners to encourage adoption of safe working conditions and responsible practices. This includes advising suppliers to undertake measures such as:

Periodic calibration of relevant quality and safety instruments

Installation of adequate fire safety equipment and systems on-site

Adherence to applicable health, safety, and environmental standards

Where gaps are observed during assessments or audits, suppliers are advised to implement corrective measures within defined timelines. The Company continues to monitor compliance and works collaboratively with partners to drive sustained improvement across its value chain.

## PRINCIPLE 4

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

### Essential Indicators

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

The Company identifies its key stakeholder groups through a structured stakeholder mapping process that considers the nature and extent of each group's interaction with, and impact on, the Company's business operations and value chain.

Stakeholders are identified based on criteria such as:

- **Dependency:** Groups that depend on the Company's activities, products, or decisions
- **Influence:** Groups that can significantly affect the Company's ability to achieve its objectives
- **Responsibility:** Groups towards whom the Company has legal, ethical, or contractual obligations
- **Impact:** Groups affected positively or negatively by the Company's operations

Based on this assessment, the Company's key stakeholder groups include permanent and contractual employees, suppliers and vendors, local communities, investors and shareholders, banks and financial institutions, and regulators.

To ensure structured and meaningful engagement with these groups, the Company has formulated a **Stakeholder Engagement Policy**, which provides a formal framework for addressing stakeholder needs and concerns, rooted in the Company's core values of transparency, accountability, and trust.

The Stakeholder Engagement Policy is available at: <https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/4.-Policy-on-Stakeholders-Engagement.pdf>

#### 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 & Marginalised 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                                                                                                                                             |
|-------------------|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employee          | No                                                             | <ul style="list-style-type: none"> <li>▪ Arranged regular interactions</li> <li>▪ Employee engagement activities including like festival celebration, off-site meets, health check ups, trainings, sports and games engagements etc.</li> <li>▪ Appraisal meetings/performance reviews, L&amp;D Initiatives, and awareness sessions</li> <li>▪ Company Website, Emails, circulars, notice board and newsletters</li> </ul> | Continual                                                                       | <ul style="list-style-type: none"> <li>▪ Trainings, skill upgradation</li> <li>▪ Health and safety</li> <li>▪ Performance appraisal</li> <li>▪ Reward and recognition</li> <li>▪ Culture survey</li> <li>▪ Policy implementation</li> </ul> |



| Stakeholder Group             | Whether identified as Vulnerable & Marginalised 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                                                             | <ul style="list-style-type: none"> <li>Customer feedback surveys</li> <li>Grievance management and helpdesk</li> <li>Company Website</li> <li>Electronic and Print media connect (Email, SMS, Newspaper, Advertisement, Pamphlets)</li> </ul>                                                           | As per the requirement                                                          | <ul style="list-style-type: none"> <li>Product Quality and Safety</li> <li>Customer feedback</li> <li>Business Development/ Sales</li> <li>Regular audits</li> </ul>                                                                     |
| Community                     | No                                                             | <ul style="list-style-type: none"> <li>CSR initiatives like infrastructure development, Education and skill development, Health, and well being, etc</li> <li>Implementation, monitoring, and evaluation of community development projects</li> <li>Community grievance management mechanism</li> </ul> | Continual                                                                       | <ul style="list-style-type: none"> <li>Community Needs assessment</li> <li>Improved asses to basic utilities and infrastructures</li> <li>Skill development and employment opportunities</li> <li>Natural Resource Management</li> </ul> |
| Investors                     | No                                                             | <ul style="list-style-type: none"> <li>Annual General Meetings</li> <li>Company Website</li> <li>Investor and analyst quarterly meetings</li> <li>Investor conferences</li> <li>Annual Report</li> </ul>                                                                                                | Quarterly/Annually and as per the business requirement                          | <ul style="list-style-type: none"> <li>Business goals, targets, strategy, and execution</li> <li>Long term business</li> <li>Performance</li> <li>Effective corporate governance</li> <li>Risk assessment and Management</li> </ul>      |
| Regulators                    | No                                                             | <ul style="list-style-type: none"> <li>Reports and returns</li> <li>Mandatory regulatory filings</li> <li>Emails</li> </ul>                                                                                                                                                                             | As per the statutory requirements                                               | <ul style="list-style-type: none"> <li>Compliance with laws and regulations</li> </ul>                                                                                                                                                   |
| Banks/ Financial Institutions | No                                                             | <ul style="list-style-type: none"> <li>Annual General Meetings</li> <li>Compliance visits and audits</li> <li>Earning calls, Mandatory reports, and updates</li> <li>Annual Report</li> <li>Company Website</li> </ul>                                                                                  | As per the requirement                                                          | <ul style="list-style-type: none"> <li>Business performance</li> <li>Business Strategy and Development</li> <li>Risk assessment and Management</li> </ul>                                                                                |
| Suppliers and Vendors         | No                                                             | <ul style="list-style-type: none"> <li>Supplier contracts</li> <li>Supplier meets</li> <li>Surveys and feedback mechanism</li> <li>Grievance management</li> <li>Emails, calls</li> </ul>                                                                                                               | Continual                                                                       | <ul style="list-style-type: none"> <li>Quality and Pricing</li> <li>Sustainable sourcing</li> <li>Supply chain challenges and opportunities</li> <li>Compliance with the local laws and regulations</li> </ul>                           |

**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's Board engages with key stakeholder groups including investors, customers, suppliers, employees, regulators and local communities through structured and ongoing consultation processes.

Where consultation is delegated, dedicated internal departments manage stakeholder interactions on economic, environmental and social topics. The relevant departmental leads are responsible for consolidating stakeholder feedback and presenting key findings, concerns and inputs to the Board through. This ensures that material stakeholder perspectives are considered at the governance level in a timely and structured manner.

**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 conducts stakeholder consultations to identify, prioritise, and manage material environmental and social topics. A formal materiality assessment was undertaken engaging internal stakeholders to identify and prioritise key ESG issues, the outcomes of which have shaped the Company's ESG strategy and disclosures.

Stakeholder inputs are incorporated into the Company's policies and activities through its top down governance structure, which ensures feedback flows from consultation into strategic and operational decision making.

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

The Company is committed to ensuring that its community development efforts meaningfully reach vulnerable and marginalised groups. Through its CSR programme, the Company engages with and supports underserved communities across key focus areas including education, healthcare, skill development and infrastructure.

Community needs and grievances are addressed through regular engagement with local representatives and beneficiaries, ensuring that interventions remain relevant, inclusive and impactful.



## PRINCIPLE 5

Businesses should respect and promote human rights

### Essential Indicators

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

The Company respects and safeguards the human rights of its people across the value chain. It adheres to international and national human rights charters and declarations. Our approach to human rights involves a comprehensive process that includes identification, assessment, management and effective redressal of any issues related to human rights. We take this responsibility seriously and have developed a Human Rights Policy to ensure that fundamental human and labour rights are maintained and promoted across all our business operations.

This policy is designed to establish formal systems that not only promote and protect human rights but also create awareness about these critical issues. We believe that by fostering an environment of respect and understanding, we can contribute to the well being of our people and the communities we serve.

| Category               | Financial Year 2025- 26<br>(Current Financial Year) |                                          |               | Financial Year 2024 - 25<br>(Previous Financial Year) |                                          |               |
|------------------------|-----------------------------------------------------|------------------------------------------|---------------|-------------------------------------------------------|------------------------------------------|---------------|
|                        | Total<br>(A)                                        | No. of employees/<br>workers covered (B) | %<br>(B/A)    | Total<br>(C)                                          | No. of employees/<br>workers covered (D) | %<br>(D/C)    |
| <b>Employees</b>       |                                                     |                                          |               |                                                       |                                          |               |
| Permanent              | 2,652                                               | 2,652                                    | 100.00        | 2,102                                                 | 2,102                                    | 100.00        |
| Other than permanent   | 2,954                                               | 2,954                                    | 100.00        | 2,797                                                 | 2,797                                    | 100.00        |
| <b>Total Employees</b> | <b>5,606</b>                                        | <b>5,606</b>                             | <b>100.00</b> | <b>4,899</b>                                          | <b>4,899</b>                             | <b>100.00</b> |
| <b>Workers</b>         |                                                     |                                          |               |                                                       |                                          |               |
| Permanent              | 2,379                                               | 2,379                                    | 100.00        | 1,892                                                 | 1,892                                    | 100.00        |
| Other than permanent   | 11,644                                              | 11,644                                   | 100.00        | 11,670                                                | 11,670                                   | 100.00        |
| <b>Total Workers</b>   | <b>14,023</b>                                       | <b>14,023</b>                            | <b>100.00</b> | <b>13,562</b>                                         | <b>13,562</b>                            | <b>100.00</b> |



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

| Category             | Financial Year 2025 - 26<br>(Current Financial Year) |                          |         |                           |         | Financial Year 2024 - 25<br>(Previous Financial Year) |                          |         |                           |         |
|----------------------|------------------------------------------------------|--------------------------|---------|---------------------------|---------|-------------------------------------------------------|--------------------------|---------|---------------------------|---------|
|                      | Total<br>(A)                                         | Equal to<br>Minimum Wage |         | More than<br>Minimum Wage |         | Total<br>(D)                                          | Equal to<br>Minimum Wage |         | More than<br>Minimum Wage |         |
|                      |                                                      | No. (B)                  | % (B/A) | No. (C)                   | % (C/A) |                                                       | No. (E)                  | % (E/D) | No. (F)                   | % (F/D) |
| Employees            |                                                      |                          |         |                           |         |                                                       |                          |         |                           |         |
| Permanent            | 2,652                                                | 0                        | 0.00    | 2,652                     | 100.00  | 2,102                                                 | 0                        | 0.00    | 2,102                     | 100.00  |
| Male                 | 2,471                                                | 0                        | 0.00    | 2,471                     | 100.00  | 1,977                                                 | 0                        | 0.00    | 1,977                     | 100.00  |
| Female               | 181                                                  | 0                        | 0.00    | 181                       | 100.00  | 125                                                   | 0                        | 0.00    | 125                       | 100.00  |
| Other than Permanent | 2,954                                                | 1,471                    | 49.80   | 1,483                     | 50.20   | 2,797                                                 | 0                        | 0.00    | 2,797                     | 100.00  |
| Male                 | 2,008                                                | 915                      | 45.57   | 1,093                     | 54.43   | 2,197                                                 | 0                        | 0.00    | 2,197                     | 100.00  |
| Female               | 946                                                  | 556                      | 58.77   | 390                       | 41.23   | 600                                                   | 0                        | 0.00    | 600                       | 100.00  |
| Workers              |                                                      |                          |         |                           |         |                                                       |                          |         |                           |         |
| Permanent            | 2,379                                                | 0                        | 0.00    | 2,379                     | 100.00  | 1,892                                                 | 0                        | 0.00    | 1,892                     | 100.00  |
| Male                 | 2,328                                                | 0                        | 0.00    | 2,328                     | 100.00  | 1,869                                                 | 0                        | 0.00    | 1,869                     | 100.00  |
| Female               | 51                                                   | 0                        | 0.00    | 51                        | 100.00  | 23                                                    | 0                        | 0.00    | 23                        | 100.00  |
| Other than Permanent | 11,644                                               | 6,459                    | 55.47   | 5,185                     | 44.53   | 11,670                                                | 3,911                    | 33.51   | 7,759                     | 66.49   |
| Male                 | 8,594                                                | 4,450                    | 51.78   | 4,144                     | 48.22   | 8,981                                                 | 2,809                    | 31.28   | 6,172                     | 68.72   |
| Female               | 3,050                                                | 2,009                    | 65.87   | 1,041                     | 34.13   | 2,689                                                 | 1,102                    | 40.98   | 1,587                     | 59.02   |

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

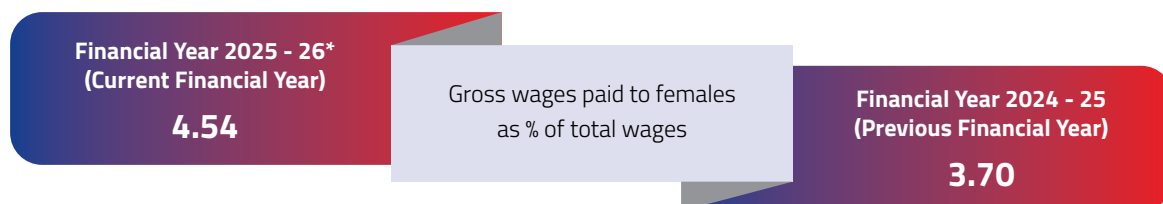
### a. Median remuneration/wages\*:

|                                  | Male   |                                                                                  | Female |                                                                                |
|----------------------------------|--------|----------------------------------------------------------------------------------|--------|--------------------------------------------------------------------------------|
|                                  | Number | Median remuneration/ salary<br>(average)/ wages of respective<br>category (in ₹) | Number | Median remuneration/salary<br>(average)/wages of respective<br>category (in ₹) |
| Board of Directors (BoD)         | 5      | 2,82,39,197                                                                      | 1      | 30,75,000                                                                      |
| Key Managerial Personnel (KMP)** | 1      | 2,00,29,766                                                                      | 1      | 48,62,250                                                                      |
| Employees other than BoD and KMP | 1,285  | 5,10,858                                                                         | 86     | 4,24,474                                                                       |
| Workers                          | 573    | 2,52,988                                                                         | 13     | 1,69,631                                                                       |

\*Standalone basis

\*\*Key Managerial Personnel excludes Whole Time Director/Executive Directors as already included under Board of Directors.

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



\*Note- 1. Only employees and workers within the reported territory, i.e., India, have been considered.

2. Total wages comprises salary, overtime and bonus only.

3. Power - One and Shogini have been excluded.

4. Salary/wages for other than permanent employees and workers is not included in above calculation.

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

Yes, the Company's human resource function is responsible for addressing human rights issues or any impact caused or contributed by the business.

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

The Company regards respect for human rights as a core value and is committed to ensuring fair, ethical and inclusive business and employment practices. The Company maintains a zero tolerance policy towards discrimination, harassment, forced labour, child labour, human trafficking and all forms of physical, sexual, psychological or verbal abuse.

##### Grievance Redressal Mechanisms:

The Company has established the following internal mechanisms to enable stakeholders to raise and resolve human rights related grievances:

- **Open Door Policy:** Employees are encouraged to raise concerns directly with senior management or the Human Resources team at any time, ensuring accessible and informal channels for early resolution.
- **Complaint and Suggestion Boxes:** Physical complaint/suggestion boxes are available at all facilities, providing an accessible and confidential channel for employees and workers to register concerns.
- **Internal Complaints Committee (ICC):** In accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, ("PoSH Act") an Internal Complaints Committee is constituted to receive, investigate, and resolve complaints related to sexual harassment at the workplace.
- **Whistleblower/Vigil Mechanism:** employees may report concerns regarding human rights violations, unethical conduct, or policy breaches through the Company's vigil mechanism, which ensures confidentiality and protection against retaliation.
- **Escalation and Resolution:** Complaints received through any channel are reviewed by the HR team and escalated to senior management or the relevant committee as appropriate. Resolutions are communicated to the complainant and appropriate confidentiality maintained throughout the process.

The Company's **Human Rights Policy**, developed in alignment with internationally and nationally recognised human rights frameworks, underpins these mechanisms and reinforces the Company's commitment to a safe and harmonious workplace.

Policy available at: <https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/3.-Human-Rights-Policy.pdf>

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

|                                   | Financial Year 2025 - 26<br>(Current Financial Year) |                                                          |         | Financial Year 2024 - 25<br>(Previous Financial Year) |                                                          |         |
|-----------------------------------|------------------------------------------------------|----------------------------------------------------------|---------|-------------------------------------------------------|----------------------------------------------------------|---------|
|                                   | Filed during<br>the Financial<br>Year                | Pending<br>resolution at the<br>end of Financial<br>year | Remarks | Filed during<br>the Financial<br>Year                 | Pending<br>resolution at the<br>end of Financial<br>Year | Remarks |
| Sexual Harassment                 | 0                                                    | 0                                                        | None    | 0                                                     | 0                                                        | None    |
| Discrimination at Workplace       | 0                                                    | 0                                                        |         | 0                                                     | 0                                                        |         |
| Child Labour                      | 0                                                    | 0                                                        |         | 0                                                     | 0                                                        |         |
| Forced Labour/Involuntary Labour  | 0                                                    | 0                                                        |         | 0                                                     | 0                                                        |         |
| Wages                             | 49                                                   | 0                                                        |         | 31                                                    | 0                                                        |         |
| Other Human Rights related issues | 0                                                    | 0                                                        |         | 0                                                     | 0                                                        |         |

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

|                                                                                                                                           | Financial Year 2025 - 26<br>(Current Financial Year) | Financial Year 2024 - 25<br>(Previous Financial Year) |
|-------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("PoSH Act") | 0                                                    | 0                                                     |
| Complaints on PoSH as a % of female employees/workers                                                                                     | 0                                                    | 0                                                     |
| Complaints on PoSH upheld                                                                                                                 | 0                                                    | 0                                                     |

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

The Company is committed to maintaining a workplace free from violence, harassment, intimidation and all forms of discrimination. Every employee has the right to work in an environment that upholds their privacy, dignity, and safety.

**Whistleblower Policy:** The Company has a formal Whistleblower (Vigil Mechanism) Policy that enables directors, employees and associates to report concerns regarding unethical behaviour, actual or suspected fraud or violations of Company policies. The policy explicitly mandates that the Vigilance Officer ensures appropriate safeguards against discrimination, victimisation, retaliation, demotion or any unfair employment practice against individuals who raise concerns in good faith.

**Prevention of Sexual Harassment (PoSH):** The Company has a comprehensive Policy on Prevention of Sexual Harassment at the Workplace, framed in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013 ("PoSH Act"). An Internal Complaints Committee (ICC) has been constituted as required under the Act to receive, investigate and resolve complaints. The ICC process ensures strict confidentiality for all parties and prohibits retaliation against complainants at any stage of the proceedings.

**Awareness and Training:** All employees are made aware of the grievance redressal mechanism, Whistleblower Policy and PoSH Policy through dedicated awareness sessions and policy communications. These policies are also covered as part of the employee induction programme for new hires, ensuring familiarity from the outset of employment.

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

The Company does not currently incorporate explicit human rights clauses within its standard business agreements and contracts. However, the Company expects all value chain partners, vendors, and entities acting on its behalf to uphold human rights principles and operate within applicable legal and ethical frameworks.

Human rights expectations are communicated to value chain partners through supplier onboarding processes, vendor codes of conduct, compliance declarations, or audit requirements. The Company prioritises partnerships with suppliers who demonstrate alignment with these principles and conducts due diligence to assess compliance during the partner evaluation process.

The Company recognises the importance of formalising human rights requirements within its contractual framework and is evaluating explicit human rights provisions into its standard agreements as part of its broader commitment to responsible and ethical business conduct.

**10. Assessments for the year:**

| Particulars                 | % of your plants and offices that were assessed<br>(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     | N.A.                                                                                                     |

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

The Company has implemented the following corrective and preventive measures to address significant human rights risks identified through its assessments:

## Child Labour Prevention:

To mitigate risks related to child labour, the Company has implemented Universal Account Number (UAN) validation across all plants. This includes mandatory online screening and verification of identity proofs to validate the age and address of all workers prior to engagement, ensuring strict compliance with applicable laws.

## Forced/Involuntary Labour, Sexual Harassment, Discrimination and Wages:

Monthly HR Help Desks are conducted at every plant, providing all employees and workers with a structured and accessible forum to raise concerns related to forced labour, sexual harassment, workplace discrimination, wages or any other human rights issue. Concerns raised are reviewed and addressed by the HR team within defined timelines.

## Leadership Oversight:

The Plant HR Lead and Plant Head conduct regular plant rounds to assess working conditions and the overall environment, ensuring adherence to the Company's Human Rights Policy and identifying any emerging concerns that require corrective action.

## Leadership Indicators

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

For the reporting Financial Year, no case has been reported related human rights violations requiring any modifications or introduction of business process.

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

Not applicable.

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

Yes, all our offices and facilities are largely accessible to differently abled individuals (employees or visitors). Please refer to response for question 3 under principle 3 of this report for more details on our intervention to ensure safe and inclusive environment for everyone.

### 4. Details on assessment of value chain partners:

| Particulars                      | % of value chain partners<br>(by value of business done with such partners) that were assessed |
|----------------------------------|------------------------------------------------------------------------------------------------|
| Sexual Harassment                | 62.21                                                                                          |
| Discrimination at workplace      | 62.21                                                                                          |
| Child Labour                     | 62.21                                                                                          |
| Forced Labour/Involuntary Labour | 62.21                                                                                          |

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

Not applicable

## PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment

### Essential Indicators

#### 1. Details of total energy consumption (in Joules or Multiples) and Energy Intensity, in the following format:

| Parameter                                                                                                                                                               | Financial Year 2025 - 26*<br>(Current Financial Year)                                                                                       | Financial Year 2024 - 25<br>(Previous Financial Year) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| <b>From renewable sources</b>                                                                                                                                           |                                                                                                                                             |                                                       |
| Total electricity consumption (A) (GJ)                                                                                                                                  | 93,165.32                                                                                                                                   | 35,781.29                                             |
| Total fuel consumption (B) (GJ)                                                                                                                                         | 0                                                                                                                                           | 0                                                     |
| Energy consumption through other sources (C) (GJ)                                                                                                                       | 0                                                                                                                                           | 0                                                     |
| Total energy consumed from renewable sources (A+B+C)                                                                                                                    | 93,165.32                                                                                                                                   | 35,781.29                                             |
| <b>From non-renewable sources</b>                                                                                                                                       |                                                                                                                                             |                                                       |
| Total electricity consumption (D) (GJ)                                                                                                                                  | 3,25,524.50                                                                                                                                 | 2,84,983.10                                           |
| Total fuel consumption (E) (GJ)                                                                                                                                         | 1,40,020.96                                                                                                                                 | 1,25,662.72                                           |
| Energy consumption through other sources (F) (GJ)                                                                                                                       | 0                                                                                                                                           | 0                                                     |
| Total energy consumed from non-renewable sources (D+E+F)                                                                                                                | 4,65,545.46                                                                                                                                 | 4,10,645.82                                           |
| Total energy consumed (A+B+C+D+E+F)                                                                                                                                     | 5,58,710.79                                                                                                                                 | 4,46,427.11                                           |
| Energy intensity per rupee of turnover (Total energy consumed/<br>Revenue from operations- GJ/₹ Lakh)                                                                   | 0.48225                                                                                                                                     | 0.4476                                                |
| Energy intensity per rupee of turnover adjusted for Purchasing Power<br>Parity (PPP) (Total energy consumption/Revenue from operations<br>adjusted for PPP) (GJ/₹ Lakh) | 0.10516                                                                                                                                     | 0.1056                                                |
| Energy intensity in terms of physical output                                                                                                                            | Due to the Company's diverse business profile and product offerings, it is not feasible to calculate intensity in terms of physical output. |                                                       |
| Energy intensity (optional) – the relevant metric may be selected by the entity                                                                                         | Nil                                                                                                                                         | Nil                                                   |

\*The reporting boundary for the Financial Year 2025-26 excludes Amber USA, ILJIN Holding, Unitronics, Power-One and Shogini.

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

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

No, none of our sites/facilities is identified as DCs under PAT Scheme.

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

| Parameter                                                                           | Financial Year 2025 - 26<br>(Current Financial Year)*                                                                                       | Financial Year 2024 - 25<br>(Previous Financial Year) ** |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                   |                                                                                                                                             |                                                          |
| (i) Surface water                                                                   | 0                                                                                                                                           | 0                                                        |
| (ii) Groundwater                                                                    | 1,44,534.05                                                                                                                                 | 1,37,720.01                                              |
| (iii) Third party water                                                             | 2,34,485.19                                                                                                                                 | 1,52,641.13                                              |
| (iv) Seawater/desalinated water                                                     | 0                                                                                                                                           | 0                                                        |
| (v) Others (Rainwater harvesting)                                                   | 0                                                                                                                                           | 0                                                        |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>     | <b>3,79,019.24</b>                                                                                                                          | <b>2,90,361.14</b>                                       |
| <b>Total volume of water consumption (in kilolitres)</b>                            | <b>3,37,904.64</b>                                                                                                                          | <b>2,49,634.20</b>                                       |
| Water intensity per rupee of turnover (Water consumed/turnover-<br>kL/₹ Lakh)       | 0.2917                                                                                                                                      | 0.2504                                                   |
| Water intensity per rupee of turnover adjusted for Purchasing Power<br>Parity (PPP) | 0.06360                                                                                                                                     | 0.0591                                                   |
| Water intensity in terms of physical output                                         | Due to the Company's diverse business profile and product offerings, it is not feasible to calculate intensity in terms of physical output. |                                                          |
| Water intensity (optional) – the relevant metric may be selected by the<br>entity   | NIL                                                                                                                                         | NIL                                                      |

\*The reporting boundary for the Financial Year 2025-26 excludes Amber USA, ILJIN Holding, Unitronics, Power-One and Shogini.

\*\*Number restated basis change in calculation methodology

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) : Yes, S.R. Batliboi & Co. LLP

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

| Parameter                                                                          | Financial Year 2025 - 26<br>(Current Financial Year)* | Financial Year 2024 - 25<br>(Previous Financial Year) |
|------------------------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>       |                                                       |                                                       |
| (i) To Surface water                                                               | 0                                                     | 0                                                     |
| - No treatment                                                                     | 0                                                     | 0                                                     |
| - With treatment – please specify level of treatment                               | 0                                                     | 0                                                     |
| (ii) To Groundwater                                                                | 0                                                     | 0                                                     |
| - No treatment                                                                     | 0                                                     | 0                                                     |
| - With treatment – please specify level of treatment                               | 0                                                     | 0                                                     |
| (iii) To Seawater                                                                  | 0                                                     | 0                                                     |
| - No treatment                                                                     | 0                                                     | 0                                                     |
| - With treatment – please specify level of treatment                               | 0                                                     | 0                                                     |
| (iv) Sent to third parties                                                         | 41,115.12                                             | 39,718.95                                             |
| - No treatment                                                                     | 0                                                     | 0                                                     |
| - With treatment – secondary level of treatment, Effluent<br>Treatment Plant (ETP) | 41,115.12                                             | 39,718.95                                             |
| (v) Others                                                                         | 0                                                     | 0                                                     |
| - No treatment                                                                     | 0                                                     | 0                                                     |
| - With treatment – please specify level of treatment                               | 0                                                     | 0                                                     |
| <b>Total water discharged (in kilolitres)</b>                                      | <b>41,115.12</b>                                      | <b>39,718.95</b>                                      |

\*The reporting boundary for the Financial Year 2025-26 excludes Amber USA, ILJIN Holding, Unitronics, Power - One and Shogini.

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

## 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) mechanisms at select facilities, with efforts underway to expand coverage across its operations.

**ZLD Facilities:** The Company's Chennai, Supa and Ascent facilities operate as full Zero Liquid Discharge facilities, ensuring that no liquid waste is discharged from these sites. These facilities serve as models for sustainable water management within the Company's operations.

**Minimal Liquid Discharge Facilities:** The remaining facilities are equipped with internal wastewater treatment systems that operate on a minimal liquid discharge basis. Treated wastewater from these facilities is reused within operations including in the manufacturing process, landscaping, and flushing thereby significantly reducing freshwater consumption and minimising liquid discharge.

**Future Commitments:** The Company is committed to progressively advancing towards minimal or zero liquid discharge across all its facilities and continues to evaluate opportunities to strengthen its water management practices.

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

| Parameter                           | Please specify unit | Financial Year 2025 - 26<br>(Current Financial Year)* | Financial Year 2024 - 25<br>(Previous Financial Year) |
|-------------------------------------|---------------------|-------------------------------------------------------|-------------------------------------------------------|
| NOx                                 | MT/Annum            | 4.40                                                  | 4.86                                                  |
| SOx                                 | MT/Annum            | 2.33                                                  | 2.39                                                  |
| Particulate Matter (PM)             | MT/Annum            | 10.90                                                 | 11.514                                                |
| Persistent organic pollutants (POP) | -                   | -                                                     | -                                                     |
| Volatile organic compounds (VOC)    | -                   | -                                                     | -                                                     |
| Hazardous air pollutants (HAP)      | -                   | -                                                     | -                                                     |
| Others– please specify              | -                   | -                                                     | -                                                     |

\*The reporting boundary for the Financial Year 2025-26 excludes Amber USA, ILJIN Holding, Unitronics, Power - One and Shogini.

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

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

| Parameter                                                                                                                                                             | Unit                                                 | Financial Year 2025 - 26<br>(Current Financial Year)*                                                                                       | Financial Year 2024 - 25<br>(Previous Financial Year) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent          | 8,676.54                                                                                                                                    | 8,150.35                                              |
| Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent          | 66,735.25                                                                                                                                   | 57,550.75                                             |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)                                  | Metric tonnes of CO <sub>2</sub> equivalent/<br>Lakh | 0.0651                                                                                                                                      | 0.06588                                               |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)                                                         |                                                      | 0.0142                                                                                                                                      | 0.0155                                                |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output                                                                                              |                                                      | Due to the Company's diverse business profile and product offerings, it is not feasible to calculate intensity in terms of physical output. |                                                       |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity                                                           |                                                      | Nil                                                                                                                                         | Nil                                                   |

\*Excluding fugitive emissions under Scope 1 for both Financial Years

\*\*The reporting boundary for the Financial Year 2025-26 excludes Amber USA, ILJIN Holding, Unitronics, Power- One and Shogini.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) : Yes, S.R. Batliboi & Co. LLP

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

Yes. The Company has undertaken several initiatives aimed at reducing greenhouse gas (GHG) emissions across its operations as part of its broader commitment to decarbonisation and energy efficiency.

### Implemented Initiatives:

- ❑ Solar Energy Installation: Solar panels have been installed across facilities, substantially reducing dependence on grid based non-renewable electricity and lowering Scope 2 emissions.
- ❑ Transition to Electric Material Handling Equipment: Diesel powered forklifts and stackers within plant premises have been replaced with electric alternatives, reducing direct fuel combustion emissions. PNG Dual Kit Retrofitting for DG Sets: Existing diesel generator sets have been retrofitted with PNG (Piped Natural Gas) dual kits, significantly reducing diesel consumption and associated emissions of NO<sub>x</sub> and CO<sub>2</sub>.

### Planned Initiatives:

- ❑ Introduction of CNG powered trucks to replace older diesel powered vehicles in logistics operations
- ❑ Expanded use of electric vehicles within plant premises
- ❑ Continued operational improvements to enhance energy efficiency and reduce emissions intensity

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

| Parameter                                                                                                                                         | Financial Year 2025 - 26<br>(Current Financial Year) *                                                                                      | Financial Year 2024 - 25<br>(Previous Financial Year)** |
|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| <b>Total Waste Generated (in metric tonnes)</b>                                                                                                   |                                                                                                                                             |                                                         |
| Plastic waste (A)                                                                                                                                 | 1,352.62                                                                                                                                    | 1,276.64                                                |
| E-waste (B)                                                                                                                                       | 137.49                                                                                                                                      | 103.49                                                  |
| Bio-medical waste (C)                                                                                                                             | 0.00                                                                                                                                        | 0.00                                                    |
| Construction and demolition waste (D)                                                                                                             | 1.53                                                                                                                                        | 1.64                                                    |
| Battery waste (E)                                                                                                                                 | 4.66                                                                                                                                        | 5.47                                                    |
| Radioactive waste (F)                                                                                                                             | 0.00                                                                                                                                        | 0.00                                                    |
| Other Hazardous waste. Please specify, if any. (G)                                                                                                | 235.30                                                                                                                                      | 200.35                                                  |
| Other Non-hazardous waste generated (H). Please specify, if any.<br>(Break-up by composition i.e., by materials relevant to the sector)           | 25,972.38                                                                                                                                   | 24,995.76                                               |
| <b>Total (A + B + C + D + E + F + G + H)</b>                                                                                                      | <b>27,703.97</b>                                                                                                                            | <b>26,583.345</b>                                       |
| Waste intensity per rupee of turnover (Total waste generated/Revenue from operations) (MT/₹ Lakh)                                                 | 0.02392                                                                                                                                     | 0.0267                                                  |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) | 0.0052                                                                                                                                      | 0.00629                                                 |
| Waste intensity in terms of physical output                                                                                                       | Due to the Company's diverse business profile and product offerings, it is not feasible to calculate intensity in terms of physical output. |                                                         |
| Waste intensity (optional)-the relevant metric may be selected by the entity                                                                      | Nil                                                                                                                                         | Nil                                                     |

| Parameter | Financial Year 2025 - 26<br>(Current Financial Year) * | Financial Year 2024 - 25<br>(Previous Financial Year)** |
|-----------|--------------------------------------------------------|---------------------------------------------------------|
|-----------|--------------------------------------------------------|---------------------------------------------------------|

**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                    | 27,620.91        | 26,523.60        |
| (ii) Re-used                    | 9.24             | 18.35            |
| (iii) Other recovery operations | 0                | 0                |
| <b>Total</b>                    | <b>27,630.15</b> | <b>26,541.95</b> |

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

| Category of waste               |              |              |
|---------------------------------|--------------|--------------|
| (i) Incineration                | 33.47        | 56.58        |
| (ii) Landfilling                | 36.58        | 2.57         |
| (iii) Other disposal operations | 0.00         | 0.00         |
| <b>Total</b>                    | <b>70.05</b> | <b>59.15</b> |

\*The reporting boundary for the Financial Year 2025-26 excludes Amber USA, ILJIN Holding, Unitronics, Power-One and Shogini.

\*\*Number restated basis change in calculation methodology.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) : Yes, S.R. Batliboi & Co. LLP

**10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

The Company has implemented comprehensive waste management practices across all its facilities, with a focus on waste reduction, safe disposal, and minimising environmental impact.

**Waste Segregation and Storage:**

A structured waste segregation system is in place across all facilities, categorising waste into hazardous and non-hazardous streams. Dedicated storage areas are allocated for specific waste categories including paper, plastic, e-waste, and hazardous waste ensuring organised and compliant management of each stream.

**Disposal and Recycling:**

Hazardous waste is disposed of through partnerships with the nearest Common Hazardous Waste Treatment, Storage and Disposal Facilities (CHWTSDF), ensuring safe and scientifically sound disposal. For recyclable waste, the Company engages with authorised waste recyclers, vendors, and agencies validated for regulatory compliance to ensure responsible recycling and disposal.

**Strategy to Reduce Hazardous and Toxic Chemical Usage:**

The Company is committed to reducing direct use of and exposure to hazardous and toxic chemicals in its products and processes through the following approaches:

**Process Automation:**

Automation has been introduced in relevant processes to minimise direct human exposure to hazardous materials, enhancing both worker safety and operational efficiency.

**Material Substitution:**

Efforts to substitute hazardous chemicals with safer alternatives in manufacturing processes.

**Inventory Optimisation:**

Practices to optimise chemical inventory and reduce unnecessary procurement and usage of hazardous substances.

All plants operate in full compliance with applicable operating permits and hazardous waste authorisations issued by the relevant regulatory authorities.

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:

| Sl. 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 |
|-----------------------------------|----------------------|------|-----------------------------------------------------------|------------------------------------------------|-------------------|
|-----------------------------------|----------------------|------|-----------------------------------------------------------|------------------------------------------------|-------------------|

None

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: Yes

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

None

## 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:

- Name of the area: Rajpura, Pune , Faridabad, Manesar, Hosur
- Nature of operations: Manufacturing
- Water withdrawal, consumption and discharge in the following format:

| Parameter                                                                      | Financial Year 2025 - 26<br>(Current Financial Year)* | Financial Year 2024 - 25<br>(Previous Financial Year)** |
|--------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                              |                                                       |                                                         |
| (i) Surface water                                                              | 0                                                     | 0                                                       |
| (ii) Groundwater                                                               | 27,039.24                                             | 23,378.30                                               |
| (iii) Third party water                                                        | 1,23,617.28                                           | 46,391.25                                               |
| (iv) Seawater/desalinated water                                                | 0                                                     | 0                                                       |
| (v) Others                                                                     | 0                                                     | 0                                                       |
| <b>Total volume of water withdrawal (In kilolitres)</b>                        | <b>150,656.52</b>                                     | <b>69,769.56</b>                                        |
| <b>Total volume of water consumption (In kilolitres)</b>                       | <b>1,44,516.54</b>                                    | <b>57,702.71</b>                                        |
| Water intensity per rupee of turnover (Water consumed/ turnover)               | 0.125                                                 | 0.058                                                   |
| Water intensity (optional) – the relevant metric may be selected by the entity | 0                                                     | 0                                                       |

| Parameter                                                                    |                                                    | Financial Year 2025 - 26<br>(Current Financial Year)* | Financial Year 2024 - 25<br>(Previous Financial Year)** |
|------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> |                                                    |                                                       |                                                         |
| (i)                                                                          | Into Surface water                                 | 0                                                     | 0                                                       |
| -                                                                            | No treatment                                       | 0                                                     | 0                                                       |
| -                                                                            | With treatment – please specify level of treatment | 0                                                     | 0                                                       |
| (ii)                                                                         | Into Groundwater                                   | 0                                                     | 0                                                       |
| -                                                                            | No treatment                                       | 0                                                     | 0                                                       |
| -                                                                            | With treatment – please specify level of treatment | 0                                                     | 0                                                       |
| (iii)                                                                        | Into Seawater                                      | 0                                                     | 0                                                       |
| -                                                                            | No treatment                                       | 0                                                     | 0                                                       |
| -                                                                            | With treatment – please specify level of treatment | 0                                                     | 0                                                       |
| (iv)                                                                         | Sent to third parties                              | 0                                                     | 0                                                       |
| -                                                                            | No treatment                                       | 0                                                     | 0                                                       |
| -                                                                            | With treatment – please specify level of treatment | 6,139.98<br>(Secondary level of treatment)            | 12,066.84<br>(Secondary level of treatment)             |
| (v)                                                                          | Others                                             | 0                                                     | 0                                                       |
| -                                                                            | No treatment                                       | 0                                                     | 0                                                       |
| -                                                                            | With treatment – please specify level of treatment | 0                                                     | 0                                                       |
| <b>Total water discharged (in kilolitres)</b>                                |                                                    | <b>6,139.98</b>                                       | <b>12,066.84</b>                                        |

\*The reporting boundary for the Financial Year 2025-26 excludes Amber USA, ILJIN Holding, Unitronics, Power-One and Shogini.

\*\*Number restated basis change in calculation methodology.

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                                        | Financial Year 2025 - 26<br>(Current Financial Year)                                                                                                                             | Financial Year 2024 - 25<br>(Previous Financial Year) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent | The Company has initiated the process to account for its Scope 3 emissions and will begin disclosing the required Scope 3 emission information from the upcoming financial year. |                                                       |
| 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 : 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:

| Sl. No. | Initiative Undertaken                             | Details of the Initiative (Web-link, if any, may be provided along-with summary)                                                                                                                                                                                                                                                                                                                                                                       | Outcome of Initiative                                                                                          |
|---------|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| 1       | Process optimisation                              | Process optimisation initiatives undertaken to reduce energy consumption for resource efficiency, such as modifications made in one machine to enhance its efficiency, reducing the need for multiple machines.                                                                                                                                                                                                                                        | Enhanced energy conservation and resource efficiency management                                                |
| 2       | Solar energy utilisation                          | Installation and utilisation of solar energy within the facilities to reduce the consumption of non-renewable energy.                                                                                                                                                                                                                                                                                                                                  | Reduction in GHG emissions                                                                                     |
| 3       | Automation and auto timer installation            | Automation of set processes and installation of auto timers in certain processes and operations to reduce idle use of energy.                                                                                                                                                                                                                                                                                                                          | Energy conservation                                                                                            |
| 4       | Water quality monitoring and ETP water recycling  | Water quality monitoring conducted, and Effluent Treatment Plant (ETP) installed to treat and recycle process water, minimising water discharge and reducing freshwater consumption. [STP specific initiatives are covered separately in Row 5.]                                                                                                                                                                                                       | Responsible usage of water resources                                                                           |
| 5       | STP installation–management improved by recycling | RO filtration additionally included in STP. Currently 30% of STP-treated water is used for paint shop processes and cooling towers, 20% for restroom flushing, and 50% of post-RO STP water for gardening, reducing freshwater consumption by 30-40%. Site-level data: Greater Noida: 4,320 KL recovered (26% of site total); Noida B-24: 1,632 KL recovered, 33% YoY reduction in water consumption; Pune: 1,733 KL recovered (20.7% recycling rate). | Elimination/minimisation of wastewater discharge and environmentally responsible management of water resources |
| 6       | Hazardous waste management                        | A new hazardous waste yard developed with category wise storage, secondary containment for waste oils, spill kit, PPE station, and firefighting measures. A Solder Dross Recovery System installed to reclaim usable solder alloy from soldering operations, reducing hazardous waste sent to TSDF. Zero landfill disposal achieved at Greater Noida and Pune. Hazardous waste disposed via authorised TSDF: Greater Noida 21.0 MT; Pune 22.6 MT.      | Improved hazardous waste management and environmental pollution control; hazardous waste minimisation          |
| 7       | Real Time Monitoring in RAC Division Plant        | Real Time Monitoring commenced in RAC Division Plants to enhance resource efficiency, including reduction of 1 Assembly Line through UPH Enhancement. A structured Energy Management System (EMS) with process level sub metering and real time dashboards tracks specific energy consumption (kWh per unit produced) as a primary KPI, aligned with ISO 50001 principles.                                                                             | Resource conservation and energy efficiency                                                                    |
| 8       | Fuel switch                                       | Conversion of diesel based generators to PNG (Piped Natural Gas). Greater Noida: 4,688 SCM PNG consumed in Financial Year 2025 - 26, resulting in 1.7% reduction in diesel consumption. Rajpura: paint shop envelope optimisation reduced PNG consumption by 1,510 SCM/month. PNG dual kits retrofitted on DG sets, reducing SOx, NOx, and PM emissions.                                                                                               | Reduction in air pollution and improvement in ambient air quality; reduction in Scope 1 GHG emissions          |

| Sl. No. | Initiative Undertaken                                     | Details of the Initiative (Web-link, if any, may be provided along-with summary)                                                                                                                                                                                                                                                                                                | Outcome of Initiative                                                         |
|---------|-----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| 9       | Material reuse                                            | Utilisation and reuse of synthetic non woven and stainless steel media which offer medium to very high reusability.                                                                                                                                                                                                                                                             | Resource conservation and reduction in waste                                  |
| 10      | Integrated isolation valves and quick disconnect fittings | Tool free sensor replacement without refrigerant leakage or system depressurisation, significantly advancing environmental sustainability in HVAC/R systems.                                                                                                                                                                                                                    | Reduction in GHG emissions                                                    |
| 11      | Plastic waste reduction                                   | Replacement of single use plastic packaging wraps with reusable GI sheets. Polybag and bubble wrap recycling programme at Rajpura through proper segregation. Site level recycling: Greater Noida: 82.4 MT plastic waste 100% diverted to authorised recyclers; Pune: 20.4 MT; Chennai: 43.5 MT all 100% recycled.                                                              | Reduction in waste generation and responsible plastic waste management        |
| 12      | Rainwater harvesting                                      | A dedicated rainwater harvesting system operationalised at Greater Noida in Financial Year 2025 - 26, capturing 2,997 KL in its first year of operation, reducing dependency on municipal and borewell sources in a water stressed zone.                                                                                                                                        | Reduced freshwater withdrawal; responsible groundwater management             |
| 13      | Compressed air optimisation                               | Intelligent Flow Control (IFC) units installed on air compressors to match output to real time process demand, reducing idle purging losses. Estimated 15-25% reduction in compressor motor energy consumption. Rajpura: IFC achieved 12% reduction in air consumption.                                                                                                         | Energy conservation and operational cost reduction                            |
| 14      | HVAC optimisation                                         | Fixed speed AC units replaced with inverter driven VRF and SAC Inverter systems. Variable Frequency Drives (VFDs) installed on AHU fans to match airflow demand in real time. Evaporative coolers installed in proto shop replacing conventional ACs 50% reduction in AC energy consumption.                                                                                    | Energy conservation and reduction in cooling-related electricity consumption  |
| 15      | Solder dross recovery system IL JIN                       | Automated solder dross recovery unit installed to reclaim usable tin lead and lead free solder alloy from wave soldering, selective soldering, and tinning operations. Mechanically separates metallic solder from oxide layer, reducing raw solder procurement and volume of hazardous waste requiring TSDF disposal.                                                          | Hazardous waste minimisation and material cost reduction                      |
| 16      | BLDC motor technology adoption                            | Transition from PSC and induction motors to BLDC based motors across chimneys, ventilation fans, exhaust fans, and HVAC indoor/outdoor units. BLDC outdoor unit motors: approximately 35% energy savings vs PSC. BLDC chimney motors: approximately 25% higher efficiency vs conventional PSC motors.                                                                           | Significant reduction in product level energy consumption                     |
| 17      | Lighting efficiency optimisation                          | Replacement of halogen and conventional light fittings with LED fixtures across facilities. Motion sensors installed in restrooms, office spaces, and common areas to control lighting automatically in low occupancy zones. Smart lighting systems dim illumination by up to 50% in no motion zones. Motion sensor coverage expanded from 45 to 55 units at select facilities. | Energy conservation and reduction in lighting related electricity consumption |

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

The Company has established a Business Continuity and Disaster Management Plan to ensure operational resilience and employee safety during unforeseen events. Key measures in place include comprehensive risk assessments, emergency response procedures, backup systems, supply chain resilience strategies, and data protection protocols.

Physical safeguards across facilities include lightning arresters, a centralised fire alarm monitoring system, passive fire protection measures, and clearly marked emergency evacuation routes. An Emergency Response Team (ERT) is constituted at each facility, supported by regular structured training programmes covering fire safety, electrical safety, and emergency response conducted by the EHS and HR teams.

**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.**

The Company's value chain partners which produce expanded polystyrene used for the manufacturing of packing and insulations creates adverse effect on environment as the production creates smoke pollution due to utilisation of fuels like petcoke, bigas and wood brackets. To mitigate this environmental impact, the Company has started taking initiatives with the value chain partners to switch from EPS to XPE or honeycomb.

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

62.91% of value chain partners of the Company were assessed for environmental impact.

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

- By the listed entity : None
- By the top ten [(in terms of value of purchases and sales, respectively) value chain partners] : None



## 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.**

We are affiliated with six trade and industry chambers/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:**

| Sl. No. | Name of the trade and industry chambers/associations                    | Reach of trade and industry chambers/associations (State/National) |
|---------|-------------------------------------------------------------------------|--------------------------------------------------------------------|
| 1       | Consumer Electronics and Appliances Manufacturers Association ("CEAMA") | National                                                           |
| 2       | Confederation of Indian Industry ("CII")                                | National                                                           |
| 3       | Federation of Indian Chambers of Commerce & Industry ("FICCI")          | National                                                           |
| 4       | Refrigeration and Air-conditioning Manufacturers Association ("RAMA")   | National                                                           |
| 5       | Mobile and Electronic Devices Export Promotion Council ("MEDEPC")       | National                                                           |
| 6       | India Cellular & Electronics Association ("ICEA")                       | National                                                           |

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

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

### Leadership Indicators

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

| Sl. 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.

There have been no Social Impact Assessments (SIA) of projects undertaken 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 |
|-----------------------------------|----------------------|----------------------|-----------------------------------------------------------|------------------------------------------------|-------------------|
| Nil                               |                      |                      |                                                           |                                                |                   |

#### 2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

| Sl. 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 Financial Year (In ₹) |
|---------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------------------|
| Nil     |                                          |       |          |                                         |                          |                                                   |

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

Community engagement is an essential part of all our CSR interventions. We regularly engage with the community as part of our CSR activities to address their needs and concerns. The key mechanisms adopted for community engagement include community meetings, surveys and focused group discussions. These mechanisms establish a two way communication, whereby communities are provided with a channel to share their concerns, feedback, grievances and needs, and it provides us with an opportunity to inform communities about the outcomes of our community interventions and future plans and redress their grievances.

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

|                                             | Financial Year 2025 – 26* | Financial Year 2024 – 25 |
|---------------------------------------------|---------------------------|--------------------------|
| Directly sourced from MSMEs/small producers | 8.99                      | 9.35                     |
| Sourced directly from within India          | 59.61                     | 63.09                    |

\* it does not include entities incorporated outside India.

#### 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     | Financial Year 2025 - 26* (Current Financial Year) | Financial Year 2024 - 25 (Previous Financial Year) |
|--------------|----------------------------------------------------|----------------------------------------------------|
| Rural        | 20.21                                              | 0.00                                               |
| Semi-urban   | 6.09                                               | 21.80                                              |
| Urban        | 37.12                                              | 38.57                                              |
| Metropolitan | 36.57                                              | 39.64                                              |

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

\*1. Only employees and workers within the reported territory, i.e., India, have been considered.

2. Total wages comprise salary, overtime and bonus only.

3. Power - One and Shogini have been excluded.

4. Salary/wages for other than permanent employees and workers is not included in above calculation.

## 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:

| Sl. No. | State | Aspirational District | Amount spent (In ₹) |
|---------|-------|-----------------------|---------------------|
| None    |       |                       |                     |

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

No

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

MSME-Micro, Small and Medium Enterprises

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

Procurement from Micro, Small and Medium Enterprises constitutes approximately 8.99% of the total procurement (by value).

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:

| Sl. No.        | Intellectual Property based on traditional knowledge | Owned/Acquired (Yes/No) | Benefit shared (Yes/No) | Basis of calculating benefit share |
|----------------|------------------------------------------------------|-------------------------|-------------------------|------------------------------------|
| Not applicable |                                                      |                         |                         |                                    |

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

| Name of Authority | Brief of the Case | Brief of the Case |
|-------------------|-------------------|-------------------|
| Not applicable    |                   |                   |

6. Details of beneficiaries of CSR Projects

| Sl. No. | CSR Project                                                                                             | No. of persons benefited from CSR projects | % of beneficiaries from vulnerable and marginalised groups |
|---------|---------------------------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------------------------|
| 1       | School Infra Renovation (Secondary Section) Rajpura                                                     | 1,932                                      | 100                                                        |
| 2       | School Transformation Project                                                                           | 2,450                                      | 100                                                        |
| 3       | Promoting health care including preventive health care                                                  | 2,962                                      | 100                                                        |
| 4       | FLUX Pedagogy Implementation (FPI) Embedding Experiential Teaching and Learning in Public School System | 362                                        | 100                                                        |
| 5       | Breast Cancer Awareness & Screening Campaign                                                            | 2,902                                      | 100                                                        |
| 6       | Vocational Skills Development                                                                           | 6,727                                      | 100                                                        |

## 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 a defined process for receiving, investigating, and responding to complaints and feedback related to product quality from customers, distributors, and other stakeholders.

**Receipt of Complaints:** Complaints and feedback can be submitted through the Company's website via the 'Contact Us' section, which includes a dedicated 'Product Complaint/Feedback' form for registering relevant details.

**Investigation and Resolution:** All complaints are investigated within 30 days of receipt. Upon completion of the investigation, appropriate corrective and preventive actions are identified and implemented to address the root cause and prevent recurrence.

**Response and Closure:** Following investigation, a Complaint Reply Form is sent to the complainant detailing the findings and actions taken. The complainant is given 15 working days to provide any further comments or feedback. If no response is received within this period, the complaint is formally closed.

Complaints are tracked centrally and reviewed periodically to identify recurring issues and drive systemic quality improvements.

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

| Particulars                                                 | As a percentage to total turnover |
|-------------------------------------------------------------|-----------------------------------|
| Environmental and social parameters relevant to the product | 100                               |
| Safe and responsible usage                                  | 100                               |
| Recycling and/or safe disposal                              | 100                               |

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

|                                            | Financial Year 2025 - 26<br>(Current Financial Year) |                                                 |                                                                                                                                                                                                                        | Financial Year 2024 - 25<br>(Previous Financial Year) |                                                 |                                                                                                                                                                                                                        |
|--------------------------------------------|------------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                            | Received during the Financial Year                   | Pending resolution at end of the Financial Year | Remarks                                                                                                                                                                                                                | Received during the Financial Year                    | Pending resolution at end of the Financial Year | Remarks                                                                                                                                                                                                                |
| Data Privacy                               | 0                                                    | 0                                               | None                                                                                                                                                                                                                   | 0                                                     | 0                                               | None                                                                                                                                                                                                                   |
| Advertising                                | 0                                                    | 0                                               | None                                                                                                                                                                                                                   | 0                                                     | 0                                               | None                                                                                                                                                                                                                   |
| Cyber Security                             | 0                                                    | 0                                               | None                                                                                                                                                                                                                   | 0                                                     | 0                                               | None                                                                                                                                                                                                                   |
| Restrictive Trade Practices                | 0                                                    | 0                                               | None                                                                                                                                                                                                                   | 0                                                     | 0                                               | None                                                                                                                                                                                                                   |
| Unfair Trade Practices                     | 0                                                    | 0                                               | None                                                                                                                                                                                                                   | 0                                                     | 0                                               | None                                                                                                                                                                                                                   |
| Others (Quality, Logistic, workorder etc.) | 1,827                                                | 29                                              | The Company has business-to-business (B2B) operations; we do not sell any products to end users (i.e., consumers). Therefore, the consumer complaints are actually customer complaints within our business operations. | 1,930                                                 | 33                                              | The Company has business-to-business (B2B) operations; we do not sell any products to end users (i.e., consumers). Therefore, the consumer complaints are actually customer complaints within our business operations. |

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

| Particulars       | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | None   | None               |
| Forced recalls    |        |                    |

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

Yes, the Company has established a policy on cyber security. This policy provides a robust set of guidelines aimed at mitigating digital security risks and ensuring the protection of our data, network, and assets against any accidental or malicious cyber attacks. The policy clearly defines acceptable practices and procedures that we all need to follow to minimise our exposure to such threats. It applies to all stakeholders including employees, contractors, and value chain partners who have full or partial access to the Company's systems, information infrastructure, and technological assets.

The Cybersecurity Policy is available on the Company's website: <https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/8.-Cyber-security.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.**

No issue related to advertising, delivery of essential services, restrictive trade practices, unfair trade practices, advertising, product recalls or product safety and quality has been reported.

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

- a. Number of instances of data breaches along with impact:** No data breach incident pertaining to customers has been reported in current financial year.
- b. Percentage of data breaches involving personally identifiable information of customers:** No data breach for personally identifiable information of customers.
- 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 the information related to products and services is available on the Company's website at <https://www.ambergrouppindia.com/#business-divisions> The Company also actively uses various social media and digital platforms to disseminate information about its products.

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

Our Company operates on a business-to-business (B2B) model. We do not engage directly with the end users of our products. However, we understand the importance of ensuring that our products are used safely and effectively. Therefore, upon request from our customers, we provide training sessions for their employees. These training sessions cover various aspects of product usage and safety, helping to ensure that their teams are well equipped to handle our products.

Additionally, we always include comprehensive user manuals with our products. These manuals contain all the necessary information about the product, including detailed instructions on usage and safety precautions. We believe that these manuals are an essential resource for our customers and their employees.

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

None of our products and services fall under essential services.

**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, Company displays necessary product information in compliance with local laws and industry guidelines and our Company's commitment to providing necessary product information in full compliance with local laws and industry guidelines. Our adherence to these regulations ensures that we maintain the highest standards and transparency for our clients.

Moreover, our Company actively engages with our clients through various channels to better understand their needs and expectations. One of the key methods we employ is conducting regular client surveys. These surveys are invaluable in helping us identify areas of improvement and ultimately strengthen our relationships with our clients.

By gathering feedback through these surveys, our Company make informed decisions to enhance our products and services, ensuring they meet and exceed client expectations.



# Annexure-1:

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURE: POLICY MAPPING

| Principle | NGRBC principle                                                                                                              | Reference document                                                                                    | Web-link                                                                                                                                                                                                                                                                                                                                                                    |
|-----------|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P1        | Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable | 1. Code of Conduct for Directors and Senior Management Personnel                                      | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/04/Code-of-Conduct-for-Directors-and-Senior-Management-Personnel.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/04/Code-of-Conduct-for-Directors-and-Senior-Management-Personnel.pdf</a>                                                                                             |
|           |                                                                                                                              | 2. Diversity of Board of Directors Policy                                                             | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/Diversity-of-Board-of-Directors-Policy.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/Diversity-of-Board-of-Directors-Policy.pdf</a>                                                                                                                                           |
|           |                                                                                                                              | 3. Code for Independent Director and Familiarisation Programme                                        | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/04/Code-for-Independent-Director-and-Familiarisation-Programme.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/04/Code-for-Independent-Director-and-Familiarisation-Programme.pdf</a>                                                                                                 |
|           |                                                                                                                              | 4. Code of conduct for insider trading and fair disclosure of unpublished price sensitive information | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2026/03/Code-of-conduct-for-insider-trading-and-fair-disclosure-of-unpublished-price-sensitive-information_17052025.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2026/03/Code-of-conduct-for-insider-trading-and-fair-disclosure-of-unpublished-price-sensitive-information_17052025.pdf</a> |
|           |                                                                                                                              | 5. Anti Bribery and Anti-Corruption Policy                                                            | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/9.-Anti-bribery-and-Anti-corruption-policy.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/9.-Anti-bribery-and-Anti-corruption-policy.pdf</a>                                                                                                                                   |
|           |                                                                                                                              | 6. Ethics Policy                                                                                      | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/1.-Ethics-policy.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/1.-Ethics-policy.pdf</a>                                                                                                                                                                                       |
|           |                                                                                                                              | 7. Whistle Blower Policy                                                                              | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/WhistleBlower-Policy.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/WhistleBlower-Policy.pdf</a>                                                                                                                                                                               |
|           |                                                                                                                              | 8. Risk Management Policy                                                                             | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2026/08/Risk-Management-Policy.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2026/08/Risk-Management-Policy.pdf</a>                                                                                                                                                                           |
| P2        | Businesses should provide goods and services in a manner that is sustainable and safe                                        | 1. Policy on Product sustainability                                                                   | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/2.-Policy-on-Product-Sustainability.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/2.-Policy-on-Product-Sustainability.pdf</a>                                                                                                                                                 |
| P3        | Businesses should respect and promote the well being of all employees, including those in their value chains                 | 1. Employee Policy                                                                                    | Available internally on the Company's intranet                                                                                                                                                                                                                                                                                                                              |
|           |                                                                                                                              | 2. Whistle Blower Policy                                                                              | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/WhistleBlower-Policy.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/WhistleBlower-Policy.pdf</a>                                                                                                                                                                               |
| P4        | Businesses should respect the interests of and be responsive to all its stakeholders                                         | 1. Policy on Stakeholders Engagement                                                                  | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/4.-Policy-on-Stakeholders-Engagement.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/4.-Policy-on-Stakeholders-Engagement.pdf</a>                                                                                                                                               |
| P5        | Businesses should respect and promote human rights                                                                           | 1. Human Rights policy                                                                                | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/3.-Human-Rights-Policy.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/3.-Human-Rights-Policy.pdf</a>                                                                                                                                                                           |
|           |                                                                                                                              | 2. Whistle Blower Policy                                                                              | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/WhistleBlower-Policy.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/WhistleBlower-Policy.pdf</a>                                                                                                                                                                               |

| Principle | NGRBC principle                                                                                                                     |    | Reference document                             | Web-link                                                                                                                                                                                                                                                                  |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------|----|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P6        | Businesses should respect and make efforts to protect and restore the environment                                                   | 1. | Environment Management Policy                  | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/5.-Environment-policy.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/5.-Environment-policy.pdf</a>                                                                           |
| P7        | Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent | 1. | Public Advocacy Policy                         | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/6.-Public-Advocacy-Policy.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/6.-Public-Advocacy-Policy.pdf</a>                                                                   |
| P8        | Businesses should promote inclusive growth and equitable development                                                                | 1. | Corporate Social Responsibility Policy         | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2026/04/Amber-Corporate-Social-Responsibility-Policy.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2026/04/Amber-Corporate-Social-Responsibility-Policy.pdf</a>                             |
| P9        | Businesses should engage with and provide value to their consumers in a responsible manner                                          | 1. | Customer Service Policy                        | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/7.-Policy-on-Customer-Service.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/7.-Policy-on-Customer-Service.pdf</a>                                                           |
|           |                                                                                                                                     | 2. | Cyber Security Policy                          | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/8.-Cyber-security.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/8.-Cyber-security.pdf</a>                                                                                   |
|           | All principles                                                                                                                      | 1. | Business Responsibility and Sustainable Policy | <a href="https://www.ir.ambergrouppindia.com/wp-content/uploads/2026/08/Business-Responsibility-and-Sustainable-Development-Policy.pdf">https://www.ir.ambergrouppindia.com/wp-content/uploads/2026/08/Business-Responsibility-and-Sustainable-Development-Policy.pdf</a> |



## Annexure – G

### INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN AMBER ENTERPRISES INDIA LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

#### To the Board of Directors of Amber Enterprises India Limited

- We have undertaken to perform a limited assurance engagement, for **Amber Enterprises India Limited ("the Company")** vide Engagement Letter dated May 14, 2026 in respect of the agreed Sustainability Information listed in the "the "Identified Sustainability Information" paragraph below in accordance with the criteria stated in the "Criteria" paragraph below. The identified Sustainability information is included in the Business Responsibility and Sustainability Report ("BRSR") of the company for the year ended March 31, 2026 pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India's ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations"). This engagement was conducted by a multidisciplinary team including assurance practitioners and specialists.

#### Identified Sustainability Information

- The Identified Sustainability Information for the year ended March 31, 2026 is BRSR Core (sub-set of BRSR), the attributes of which are summarised in Appendix 1 to this report. The Reporting Boundary for BRSR is on Consolidated basis as disclosed under Question No. 13 of Section A: General Disclosure of the BRSR.
- Our limited assurance engagement was with respect to the year ended March 31, 2026 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR (i.e. non- BRSR Core attributes) and, therefore, do not express any conclusion thereon.

#### Criteria

- The criteria used by the company to prepare the Identified Sustainability Information is summarized below:
  - Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
  - Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

#### Management's Responsibility

- The Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information including the reporting boundary of BRSR, taking into account applicable laws and regulations including the SEBI circular, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR and measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circular in relation to the BRSR.

#### Inherent limitations

- The absence of a significant body of established practice on which to draw to evaluate and measure non-financial indicators allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.
- Measurement of certain amounts and BRSR Core attributes, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint, embracing circularity (waste management). Obtaining sufficient appropriate evidence to support our conclusion does not reduce the uncertainty in the amounts and attributes.

#### Our Independence and Quality Control

- We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

9. The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### Our Responsibility

10. Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information listed in Appendix 1 based on the procedures we have performed and evidence we have obtained.
11. We conducted our limited assurance engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This standard requires that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information summarized in appendix 1 is free from material misstatement.
12. A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information.
13. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.
14. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.
15. Below is the informative summary of the procedures performed by us for obtaining limited assurance:
  - Obtained an understanding of the Identified Sustainability Information and related disclosures;
  - Assessed the suitability of the criteria used by the entity in preparing the Identified Sustainability Information subject to limited assurance;
  - Made inquiries of Company's management, including those responsible for preparing the BRSR report, finance team, human resource team amongst others and those with the responsibility for managing the Company's BRSR;
  - Through inquiries, obtained an understanding of the control environment, processes and information systems relevant to the preparation of the information subject to limited assurance, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
  - Inspected, at each site visited, a limited number of samples as appropriate to check the accuracy of the data;
  - Applied analytical procedures, as appropriate; and made inquiries of management to obtain explanations for any differences we identified;
  - Recalculated the information subject to limited assurance based on the criteria;
  - Evaluated the overall presentation of the Identified Sustainability information subject to limited assurance to determine whether it is consistent with the criteria and in line with our overall knowledge of, and experience with, the entity's operations.
  - Where applicable, for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited consolidated financial statements of the Company for the year ended March 31, 2026 and the underlying trial balance.
  - Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the management in the preparation of the Identified Sustainability Information.
  - Obtained representations from Company's management.

We also performed such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

16. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Identified Sustainability Information have been prepared, in all material respects, in accordance with the Criteria.

#### Exclusions

17. Our limited assurance scope excludes the following and therefore we do not express a conclusion on the same:
- Operations of the Company other than the Identified Sustainability Information.
  - Aspects of the BRSR and the data/information (qualitative or quantitative) other than the Identified Sustainability Information.
  - Data and information outside the defined reporting period i.e. April 01, 2025 to March 31, 2026.
  - The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

#### Other Information

18. The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated August 13, 2026 thereon.
19. Our conclusion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon. In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Limited Assurance Conclusion

20. Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Identified Sustainability Information listed in Appendix 1 included in the BRSR for year ended March 31, 2026 are not prepared, in all material respects, in accordance with the Criteria (as stated under "Criteria").

#### Restriction on Use

21. Our limited assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the company solely to assist the company in reporting on the Company's Sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Limited Assurance Report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For **S.R. Batliboi & Co. LLP**

Chartered Accountants

Firm's Registration No.: 301003E/E300005

**Vishal Sharma**

**Partner**

Membership No.: 096766

UDIN: 26096766OMAMCL2846

Place of Signature: Gurugram

Date: August 13, 2026

## Appendix-1

### Identified Sustainability Information (BRSR Core KPIs)

| Sl. No. | Attribute                                         | Principle and indicator reference       | Parameter                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------|---------------------------------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Green-house gas (GHG) footprint                   | Principle 6, E-7                        | <ol style="list-style-type: none"> <li>Total Scope 1 and scope 2 emissions</li> <li>GHG Emission Intensity (Scope 1 +2) per rupee of turnover adjusted for Purchasing Power Parity (PPP) and in terms of physical output or services</li> </ol>                                                                                                                                                                 |
| 2       | Water footprint                                   | Principle 6, E-3 and E-4                | <ol style="list-style-type: none"> <li>Total water consumption</li> <li>Water consumption intensity per rupee of turnover adjusted for PPP and in terms of physical output or services</li> <li>Water Discharge by destination and levels of Treatment</li> </ol>                                                                                                                                               |
| 3       | Energy footprint                                  | Principle 6, E-1                        | <ol style="list-style-type: none"> <li>Total energy consumed.</li> <li>Percentage of energy consumed from renewable sources</li> <li>Energy intensity per rupee of turnover adjusted for PPP and in terms of physical output or services</li> </ol>                                                                                                                                                             |
| 4       | Circularity                                       | Principle 6 – E9                        | <ol style="list-style-type: none"> <li>Total waste generated</li> <li>Waste intensity per rupee of turnover adjusted for PPP and in terms of physical output or services</li> <li>Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations.</li> <li>For each category of waste generated, total waste disposed by nature of disposal method</li> </ol> |
| 5       | Enhancing Employee Wellbeing and Safety           | Principle 3 – E1(C)<br>Principle 3- E11 | <ol style="list-style-type: none"> <li>Spending on measures towards well-being of employees and workers</li> <li>Details of safety related incidents for employees and workers</li> </ol>                                                                                                                                                                                                                       |
| 6       | Enabling Gender Diversity in Business             | Principle 5 – E3(b)<br>Principle 5 – E7 | <ol style="list-style-type: none"> <li>Gross wages paid to females as percentage of wages paid</li> <li>Complaints on POSH</li> </ol>                                                                                                                                                                                                                                                                           |
| 7       | Enabling Inclusive Development                    | Principle 8 – E4<br>Principle 8 – E5    | <ol style="list-style-type: none"> <li>Input material sourced from following sources as percentage of total purchases – Directly sourced from MSMEs/ small producers and from within India</li> <li>Job creation in smaller towns</li> </ol>                                                                                                                                                                    |
| 8       | Fairness in Engaging with Customers and Suppliers | Principle 9 – E7<br>Principle 1 – E8    | <ol style="list-style-type: none"> <li>Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events</li> <li>Number of days of accounts payable</li> </ol>                                                                                                                                                                                            |
| 9       | Open-ness of business                             | Principle 1 – E9                        | <ol style="list-style-type: none"> <li>Concentration of purchases &amp; sales done with trading houses, dealers, and related parties</li> <li>Loans and advances &amp; investments with related parties.</li> </ol>                                                                                                                                                                                             |

## Annexure – G

### INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN AMBER ENTERPRISES INDIA LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

#### To the Board of Directors of Amber Enterprises India Limited

1. We have undertaken to perform a limited assurance engagement, for **Amber Enterprises India Limited ("the Company")** vide Engagement Letter dated May 14, 2026 in respect of the agreed Sustainability Information listed in the "the "Identified Sustainability Information" paragraph below in accordance with the criteria stated in the "Criteria" paragraph below. The identified Sustainability information is included in the Business Responsibility and Sustainability Report ("BRSR") of the company for the year ended March 31, 2026 pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India's ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations"). This engagement was conducted by a multidisciplinary team including assurance practitioners and specialists.

#### Identified Sustainability Information

2. The Identified Sustainability Information for the year ended March 31, 2026 is BRSR Core (sub-set of BRSR), the attributes of which are summarised in Appendix 1 to this report. The Reporting Boundary for BRSR is on Consolidated basis as disclosed under Question No. 13 of Section A: General Disclosure of the BRSR.
3. Our limited assurance engagement was with respect to the year ended March 31, 2026 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR (i.e. non- BRSR Core attributes) and, therefore, do not express any conclusion thereon.

#### Criteria

4. The criteria used by the company to prepare the Identified Sustainability Information is summarized below:
  - i. Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
  - ii. Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

#### Management's Responsibility

5. The Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information including the reporting boundary of BRSR, taking into account applicable laws and regulations including the SEBI circular, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR and measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circular in relation to the BRSR.

#### Inherent limitations

6. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial indicators allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.
7. Measurement of certain amounts and BRSR Core attributes, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint, embracing circularity (waste management). Obtaining sufficient appropriate evidence to support our conclusion does not reduce the uncertainty in the amounts and attributes.

#### Our Independence and Quality Control

8. We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

9. The firm applies Standard on Quality Control (SQC) 1, “Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements”, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### Our Responsibility

10. Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information listed in Appendix 1 based on the procedures we have performed and evidence we have obtained.
11. We conducted our limited assurance engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, “Assurance Engagements on Sustainability Information”, issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This standard requires that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information summarized in appendix 1 is free from material misstatement.
12. A limited assurance engagement involves assessing the suitability in the circumstances of the Company’s use of the Criteria as the basis for the preparation of the Identified Sustainability Information, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information.
13. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.
14. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.
15. Below is the informative summary of the procedures performed by us for obtaining limited assurance:
  - Obtained an understanding of the Identified Sustainability Information and related disclosures;
  - Assessed the suitability of the criteria used by the entity in preparing the Identified Sustainability Information subject to limited assurance;
  - Made inquiries of Company’s management, including those responsible for preparing the BRSR report, finance team, human resource team amongst others and those with the responsibility for managing the Company’s BRSR;
  - Through inquiries, obtained an understanding of the control environment, processes and information systems relevant to the preparation of the information subject to limited assurance, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
  - Inspected, at each site visited, a limited number of samples as appropriate to check the accuracy of the data;
  - Applied analytical procedures, as appropriate; and made inquiries of management to obtain explanations for any differences we identified;
  - Recalculated the information subject to limited assurance based on the criteria;
  - Evaluated the overall presentation of the Identified Sustainability information subject to limited assurance to determine whether it is consistent with the criteria and in line with our overall knowledge of, and experience with, the entity’s operations.
  - Where applicable, for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited consolidated financial statements of the Company for the year ended March 31, 2026 and the underlying trial balance.
  - Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the management in the preparation of the Identified Sustainability Information.
  - Obtained representations from Company’s management.

We also performed such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

16. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Identified Sustainability Information have been prepared, in all material respects, in accordance with the Criteria.

#### Exclusions

17. Our limited assurance scope excludes the following and therefore we do not express a conclusion on the same:
- Operations of the Company other than the Identified Sustainability Information.
  - Aspects of the BRSR and the data/information (qualitative or quantitative) other than the Identified Sustainability Information.
  - Data and information outside the defined reporting period i.e. April 01, 2025 to March 31, 2026.
  - The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

#### Other Information

18. The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated August 13, 2026 thereon.
19. Our conclusion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon. In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Limited Assurance Conclusion

20. Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Identified Sustainability Information listed in Appendix 1 included in the BRSR for year ended March 31, 2026 are not prepared, in all material respects, in accordance with the Criteria (as stated under "Criteria").

#### Restriction on Use

21. Our limited assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the company solely to assist the company in reporting on the Company's Sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Limited Assurance Report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For **S.R. Batliboi & Co. LLP**

Chartered Accountants

Firm's Registration No.: 301003E/E300005

**Vishal Sharma**

**Partner**

Membership No.: 096766

UDIN: 26096766OMAMCL2846

Place of Signature: Gurugram

Date: August 13, 2026

## Appendix-1

### Identified Sustainability Information (BRSR Core KPIs)

| Sl. No. | Attribute                                         | Principle and indicator reference       | Parameter                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------|---------------------------------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Green-house gas (GHG) footprint                   | Principle 6, E-7                        | <ol style="list-style-type: none"> <li>Total Scope 1 and scope 2 emissions</li> <li>GHG Emission Intensity (Scope 1 +2) per rupee of turnover adjusted for Purchasing Power Parity (PPP) and in terms of physical output or services</li> </ol>                                                                                                                                                                 |
| 2       | Water footprint                                   | Principle 6, E-3 and E-4                | <ol style="list-style-type: none"> <li>Total water consumption</li> <li>Water consumption intensity per rupee of turnover adjusted for PPP and in terms of physical output or services</li> <li>Water Discharge by destination and levels of Treatment</li> </ol>                                                                                                                                               |
| 3       | Energy footprint                                  | Principle 6, E-1                        | <ol style="list-style-type: none"> <li>Total energy consumed.</li> <li>Percentage of energy consumed from renewable sources</li> <li>Energy intensity per rupee of turnover adjusted for PPP and in terms of physical output or services</li> </ol>                                                                                                                                                             |
| 4       | Circularity                                       | Principle 6 – E9                        | <ol style="list-style-type: none"> <li>Total waste generated</li> <li>Waste intensity per rupee of turnover adjusted for PPP and in terms of physical output or services</li> <li>Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations.</li> <li>For each category of waste generated, total waste disposed by nature of disposal method</li> </ol> |
| 5       | Enhancing Employee Wellbeing and Safety           | Principle 3 – E1(C)<br>Principle 3- E11 | <ol style="list-style-type: none"> <li>Spending on measures towards well-being of employees and workers</li> <li>Details of safety related incidents for employees and workers</li> </ol>                                                                                                                                                                                                                       |
| 6       | Enabling Gender Diversity in Business             | Principle 5 – E3(b)<br>Principle 5 – E7 | <ol style="list-style-type: none"> <li>Gross wages paid to females as percentage of wages paid</li> <li>Complaints on POSH</li> </ol>                                                                                                                                                                                                                                                                           |
| 7       | Enabling Inclusive Development                    | Principle 8 – E4<br>Principle 8 – E5    | <ol style="list-style-type: none"> <li>Input material sourced from following sources as percentage of total purchases – Directly sourced from MSMEs/ small producers and from within India</li> <li>Job creation in smaller towns</li> </ol>                                                                                                                                                                    |
| 8       | Fairness in Engaging with Customers and Suppliers | Principle 9 – E7<br>Principle 1 – E8    | <ol style="list-style-type: none"> <li>Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events</li> <li>Number of days of accounts payable</li> </ol>                                                                                                                                                                                            |
| 9       | Open-ness of business                             | Principle 1 – E9                        | <ol style="list-style-type: none"> <li>Concentration of purchases &amp; sales done with trading houses, dealers, and related parties</li> <li>Loans and advances &amp; investments with related parties.</li> </ol>                                                                                                                                                                                             |