ANNEXURE-6

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

SECTION A: GENERAL DISCLOSURES

I. DETAILS

1	Corporate Identity Number (CIN) of the Listed Entity	L27109HR1980PLC010724	
2	Name of the listed entity	Prakash Industries Limited	
3	Year of incorporation	1980	
4	Registered office address	15 Km. Stone, Delhi Road, Hissar-125044 (Haryana)	
5	Corporate address	Srivan, Bijwasan, New Delhi-110061	
6	E-mail	Investorshelpline@prakash.com	
7	Telephone	+91-11-41155320-21	
8	Website	https://prakash.com/	
9	Commencement date of financial years	**Start Date**	**End Date**
	Current financial year	01/04/2025	31/03/2026
	Previous financial year	01/04/2024	31/03/2025
	Prior to previous financial year	01/04/2023	31/03/2024
10	Name of the Stock Exchange(s) where shares are listed	1. BSE Ltd. 2. National Stock Exchange Ltd.	
11	Paid-up capital	Rs. 1790818390	
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report		
	Name	Shri Arvind Mahla Designation: Company Secretary & Compliance officer	
	Telephone	+91-11-41155320-22	
	Email	Investorshelpline@prakash.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).	This report has been compiled on a standalone basis.	
14	Weather the Company has undertaken reasonable assurance of the BRSR Core :	No	
15	Name of Assurance Provider	Not Applicable	
16	Type of assurance obtained	Not Applicable	

II. PRODUCTS/SERVICES

17. Details of business activities

S. No.	Description of main activity	Description of business activity	% of turnover
1	Manufacturing Industry	Metal & Metal products	95.82

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

S. No.	Product/service	NIC code	% of total turnover contributed
1	Sale of Products	2410	95.82

III. OPERATIONS

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

Location	Number of plants	Number of offices	Total
National	5	6	11
International	NIL	NIL	NIL

20. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of states)	8
International (No. of countries)	NIL

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

NIL

c. A brief on types of customers

The Company operates as a B2B enterprise engaged in the manufacturing of Sponge Iron, Billets, and Ferro Alloys. Its products are primarily supplied to secondary steel manufacturers and other industrial customers within the steel value chain.

IV. EMPLOYEES

21. Details as at the end of financial year:

a. Employees and workers (including differently abled):

S. no.	Particulars		Total (A)	Male		Female		Others	
				No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	% (H/A)
Employees									
1.	Employees	Permanent (D)	1775	1765	99.44%	10	0.56%	-	-
2.		Other than permanent (E)	1	1	100%	-	0	-	-
3.		Total employees (D + E)	1776	1766	99.44%	10	0.56%	-	-
Workers									
4.	Workers	Permanent (F)	933	933	100%	-	0	-	-
5.		Other than permanent (G)	5443	5430	99.76%	13	0.24%	-	-
6.		Total workers (F + G)	6376	6363	99.80%	13	0.20%	-	-

b. Differently abled employees and workers:

S. no.	Particulars		Total (A)	Male		Female		Others	
				No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	% (H/A)
Differently abled employees									
1.	Differently abled employees	Permanent (D)	6	5	83.33%	1	16.67%	0	0.00%
2.		Other than permanent (E)	0	0	0.00%	0	0.00%	0	0.00%
3.		Total differently abled employees (D + E)	6	5	83.33%	1	16.67%	0	0.00%
Differently abled workers									
4.	Differently abled workers	Permanent (F)	0	0	0.00%	0	0.00%	0	0.00%
5.		Other than permanent (G)	5	5	100%	0	0.00%	0	0.00%
6.		Total differently abled workers (F + G)	5	5	100%	0	0.00%	0	0.00%

22. Participation/inclusion/representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	8	1	12.50
Key Management Personnel	3	0	0.00

23. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY) [values in %]				FY 2024-25 (Turnover rate in previous FY) [values in %]				FY 2023-24 (Turnover rate in the year prior to the previous FY) [values in %]			
	Male	Female	Others	Total	Male	Female	Others	Total	Male	Female	Others	Total
Permanent employees	7.06	-	-	7.06%	7.28%	-	-	7.28%	4.89%	-	-	4.89%
Permanent workers	5.9	-	-	5.9%	4.06%	-	-	4.06%	1.69%	-	-	1.69%

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

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

S. no.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether holding/subsidiary/ associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
	-	-	-	-

Prakash Industries does not have any subsidiary, associate or joint venture.

VI. CSR DETAILS

25.

Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
Turnover (in ₹)	34786621582
Net worth (in ₹)	35803732867

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) if yes, then provide web-link for grievance redress policy	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	Yes	8	Nil	**	6	Nil	**
Employees and workers	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Customers	Yes	15	Nil	**	22	Nil	**
Value chain partners	Yes	Nil	Nil	Nil	Nil	Nil	Nil

* All the policies/mechanisms are available on the Company's intranet.

** All complaints have been resolved satisfactorily

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	GHG Emissions/ Climate Change	R & O	Growing stakeholder expectations, regulatory developments, and climate-related risks make effective management of greenhouse gas emissions increasingly important. Improved emissions monitoring and reduction initiatives can support operational efficiency and long-term sustainability objectives.	The Company has initiated GHG inventory development and is strengthening data collection processes. Energy efficiency measures and operational improvements are being implemented to monitor and reduce emissions over time.	Positive and Negative
2	Circular Economy / Resource Use	O	Efficient utilization and recovery of by-products and waste streams can reduce resource consumption, improve material efficiency, and support sustainable production practices.	The Company promotes resource optimization through recovery, reuse, and recycling initiatives wherever technically and economically feasible, while continuously evaluating opportunities to enhance circularity.	Positive
3	Water Management	R & O	Water availability is becoming a critical concern due to increasing resource stress and changing environmental conditions. Efficient water use and recycling practices help improve operational resilience and support regulatory compliance.	The Company continuously monitors water consumption and maximizes reuse through treatment facilities. Recycled water from ETP and STP systems is utilized within operations, while Zero Liquid Discharge practices help minimize freshwater dependency.	Positive and Negative
4	Occupational Health & Safety	O	Maintaining a safe and healthy workplace is essential for workforce well-being, business continuity, and compliance with statutory requirements. Strong safety performance also contributes to higher employee engagement and productivity.	The Company conducts regular safety trainings, workplace inspections, risk assessments, and emergency preparedness programs. Continuous monitoring and preventive measures are implemented to reduce workplace hazards and incidents.	Positive
5	Community Engagement/ CSR	O	Constructive engagement with local communities helps foster social acceptance, strengthen stakeholder relationships, and contribute to inclusive socio-economic development.	The Company undertakes community development initiatives and maintains ongoing engagement with stakeholders to understand local needs and address concerns through targeted CSR interventions.	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Employee Development/ Well-being	R & O	Evolving business requirements and workforce expectations necessitate continuous investment in employee skills, engagement, and well-being. A capable and motivated workforce supports operational excellence and long-term growth.	The Company provides regular training, skill enhancement programs, employee engagement initiatives, and career development opportunities to support workforce capability and retention.	Positive and Negative
7	Energy / Renewable Energy	R & O	Dependence on conventional energy sources may expose the Company to increasing energy costs, regulatory changes, and transition-related risks. Improving energy efficiency and exploring cleaner energy alternatives can create long-term value.	The Company is assessing renewable energy opportunities while expanding energy-efficiency initiatives, including waste heat recovery systems, energy audits, and adoption of efficient technologies.	Positive and Negative
8	Air Pollution	O	Effective management of air emissions is essential for environmental protection, regulatory compliance, and maintaining a healthy working environment. Investments in emission control systems can enhance operational sustainability.	The Company operates and maintains pollution control equipment, conducts periodic monitoring of emissions, and continuously upgrades environmental management practices to meet applicable standards.	Positive
9	Human Rights and Labour Practices	R & O	Increasing stakeholder scrutiny and evolving regulatory expectations highlight the importance of safeguarding human rights and promoting fair labour practices across operations and the value chain.	The Company is strengthening human rights governance through supplier engagement, policy enhancements, worker awareness programs, safety monitoring, and strict adherence to labour standards, including a zero-tolerance approach to child labour.	Negative (with potential to become positive as practices are improved)
10	Ethics / Transparency/ Governance	R & 0	Strong governance frameworks are critical for maintaining stakeholder trust, ensuring ethical business conduct, and managing compliance-related risks in a changing regulatory environment.	The Company is enhancing governance systems through policy strengthening, expansion of the Code of Conduct framework, employee awareness initiatives, and formalization of additional governance and compliance mechanisms.	Positive and Negative.
11	Legal Compliance	O	Adherence to applicable laws and regulations is fundamental to business continuity, risk management, and responsible corporate conduct. Robust compliance systems help avoid legal and operational disruptions.	The Company maintains compliance monitoring mechanisms, conducts periodic audits and reviews, and updates internal processes to align with evolving regulatory requirements.	Positive

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.

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

Disclosure question		1(a). Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	1(b). Has the policy been approved by the Board? (Yes/No)*	1(c). Web link of the policies, if available
Policy and management processes				
P1	Ethics & transparency	Yes	Yes	https://prakash.com/policies/
P2	Product responsibility	Yes	Yes	
P3	Human resources	Yes	Yes	
P4	Responsiveness to stakeholders	Yes	Yes	
P5	Respect for human rights	Yes	Yes	
P6	Efforts to restore the environment	Yes	Yes	
P7	Public policy advocacy	Yes	Yes	
P8	Inclusive growth	Yes	Yes	
P9	Customer engagement	Yes	Yes	

Disclosure question	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, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.
Policy and management processes			
P1	Yes	Yes	**ISO 9000** – *Quality Management Systems (QMS)* **ISO 45001** – *Occupational Health and Safety Management Systems (OHSMS)* **ISO 14001** – *Environmental Management Systems (EMS)* **ISO 50001** – *Energy Management Systems (EnMS)*
P2	Yes	Yes	
P3	Yes	Yes	
P4	Yes	Yes	
P5	Yes	Yes	
P6	Yes	Yes	
P7	Yes	Yes	
P8	Yes	Yes	
P9	Yes	Yes	

Disclosure question	5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.
Policy and management processes		
BRSR 9 Principles	The Company has undertaken a materiality assessment to identify and prioritize key Environmental, Social, and Governance (ESG) topics relevant to its business operations and stakeholders. Based on the identified material topics, the Company has established sustainability objectives and performance indicators across areas such as operational efficiency, product quality, occupational health & safety, energy consumption, water management, waste management, air emissions, environmental impact, and social responsibility. These focus areas support the Company's commitment towards sustainable business practices and continuous improvement.	The performance against the established targets and key performance indicators (KPIs) across the identified material ESG areas is monitored periodically and disclosed in the respective sections of the Company's Annual Report, wherever applicable.

Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	We are committed to fostering inclusive and sustainable development through focused initiatives in education, rural development, women empowerment, and improving accessibility for individuals with reduced mobility. Through these efforts, we seek to contribute positively to the socio-economic well-being of the communities in which we operate. We remain dedicated to responsible environmental stewardship by promoting the efficient use of natural resources, implementing conservation measures, and continuously improving operational efficiencies. These initiatives support our efforts to minimize environmental impacts while enhancing long-term sustainability. We strive to build resilience across our operations and stakeholder ecosystem by integrating sustainability considerations into our decision-making processes. Through regular monitoring and evaluation of the environmental and social impacts of our activities, we aim to create long-term value for stakeholders and contribute meaningfully to sustainable and inclusive growth.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors, along with its designated Committees, is responsible for providing oversight and strategic guidance on the Company's sustainability agenda, including ESG-related policies, initiatives, performance, and decision-making processes.
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 dedicated committees for Health & Safety, Corporate Social Responsibility (CSR), Sustainability, and Environmental management. These committees meet periodically to review performance, monitor compliance, assess risks and opportunities, and provide guidance on initiatives aligned with the Company's sustainability and ESG objectives

10. **Details of review of NGRBCs by the Company:**

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee	The relevant policies of the Company are reviewed periodically, or as and when required, by the concerned functional heads, senior management personnel, and respective committees. Necessary revisions and updates to the policies and procedures are implemented to ensure continued relevance, regulatory compliance, and alignment with the Company's business and sustainability objectives.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee	The status of compliance with applicable statutory and regulatory requirements is reviewed by the Board on a quarterly and/or annual basis, as applicable. Quarterly compliance certificates pertaining to applicable laws and regulations are submitted by the respective department heads and placed before the Board for review and oversight.								
Subject for Review	**Frequency (Annually/Half yearly/Quarterly/Any other - please specify)**								
Performance against above policies and follow up action Frequency (Annually/Half yearly/ Quarterly/Any other - please specify)	As and when required								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances Frequency (Annually/Half yearly/Quarterly/Any other - please specify)	Quarterly/ Annually (as per compliance requirements)								

11.	**Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/**	No, All polices are evaluated internally at regular basis. No external agency is appointed for assessment / evaluation of working of its policies

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

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

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

This section is designed to help entities showcase how effectively they integrate Principles and Core Elements into their key processes and decision-making. The disclosures are divided into "Essential" and "Leadership" indicators. Essential indicators are mandatory for all reporting entities, while Leadership indicators are voluntary and intended for entities aiming to demonstrate a more advanced level of social, environmental, and ethical performance.

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

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	5	- Corporate Legal and Compliance updates - Business Updates - Coal Mine update - Related Party Transaction	100.00%
Key Managerial Personnel	5	- Update on changes in corporate laws	100.00%
Permanent Employees	548	P2, P3, P5, P6	100.00%
Permanent Workers	698	P2, P3, P5, P6	100.00%

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

Monetary				
NGRBC Principle	**Name of the regulatory/ enforcement agencies/judicial institutions**	**Amount (In ₹)**	**Brief of the case**	**Has an appeal been preferred? (Yes/No)**
Penalty/Fine				
Monetary				
Settlement				
NA	NA	0	NA	Na
Compounding fee				
NA	NA	0	NA	Na
Non-Monetary				
NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions		Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment				
NA	NA		NA	NA
Punishment				
NA	NA		NA	NA

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

*There were no such instances during the year.

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 established a comprehensive Whistle Blower Policy and Vigil Mechanism in compliance with the applicable provisions of the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and SEBI (Prohibition of Insider Trading) Regulations, 2015. The mechanism provides employees, directors, shareholders, and other stakeholders with a secure and confidential channel to report concerns relating to unethical behaviour, suspected fraud, corruption, bribery, financial irregularities, violations of the Code of Conduct, or any other misconduct.

The policy ensures protection of whistle-blowers against retaliation, victimization, or any form of unfair treatment for reporting concerns in good faith. All reported matters are subject to an independent and transparent investigation process under the oversight of the Audit Committee and designated ethics authorities, thereby strengthening accountability and ethical governance across the organization.

The Vigil Mechanism also mandates appropriate documentation and retention of investigation records for a minimum period of seven years. Through this framework, the Company reinforces its commitment to integrity, transparency, responsible business conduct, and the prevention of corruption, bribery, and fraudulent practices across its operations.

The policy can be accessed at: www.prakash.com

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

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

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

Not Applicable

8. Number of days of accounts payable:

	FY 2025-26	FY 2024-25
Number of days of accounts payables	22	14

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	FY 2025-26	FY 2024-25
Concentration of purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of sales	a. Sales to dealer/distributors as % of total sales	-	-
	b. Number of dealers/distributors to whom sales are made	-	-
	c. Sales to top 10 dealers/distributors as % of total sales to dealer/distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties as % of total purchases)	-	-
	b. Sales (Sales to related parties as % of total sales)	-	-
	c. Loans & advances given to related parties as % of total loans & advances	-	-
	d. Investments in related parties as % of total Investments made	-	-

Leadership Indicators

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

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

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

Yes, The Company has adopted a comprehensive Code of Conduct applicable to all members of the Board of Directors and Senior Management Personnel. The Code establishes the standards of ethical behaviour, integrity, transparency, and accountability expected in the conduct of business activities and decision-making processes.

The Code includes specific provisions for identifying, disclosing, and appropriately managing actual, potential, or perceived conflicts of interest to ensure that business decisions are made in the best interests of the Company and its stakeholders. Compliance with the Code is monitored through an annual affirmation process, wherein all Board members and Senior Management Personnel submit declarations confirming their adherence to the Code and its requirements, including those relating to conflict-of-interest management.

The Code of Conduct is publicly available on the Company's website and can be accessed at: www.prakash.com.

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.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	-	-	No separate R&D expenditure is tracked for environmental/social technologies; R&D costs are charged under primary heads of accounts.
Capex	3.25%	-	Capital investments across core manufacturing and utility infrastructure—including energy-efficient motors, variable frequency drives, LED retrofits, kiln and cooling system optimizations, and Waste Heat Recovery-based power generation—significantly enhanced operational efficiency. Coupled with the deployment of alternative fuel-fired AFBC boilers, electrostatic precipitator overhauls, advanced bag filters, and continuous emission monitoring systems, these initiatives collectively reduced specific coal consumption, improved production yield, and curtailed emissions site-wide.

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

No, The Company is committed to promoting responsible and sustainable procurement practices across its value chain. To support this commitment, a structured supplier evaluation and onboarding framework has been established, ensuring that all suppliers and business partners meet the Company's defined sustainability and operational requirements prior to engagement.

Supplier assessments incorporate a broad range of environmental, social, and governance (ESG) considerations, including labour and employment practices, occupational health and safety, environmental stewardship, ethical business conduct, and regulatory compliance. The Company procures materials and services only from approved and qualified vendors that successfully meet these evaluation criteria.

Vendor selection and performance assessment are carried out through a comprehensive framework covering parameters such as Quality, Delivery Performance, Energy Efficiency, Social Responsibility, Business Reliability, and compliance with applicable management system standards, including ISO certifications where relevant. Through this approach, the Company seeks to strengthen responsible sourcing practices, mitigate supply chain risks, and foster long-term partnerships aligned with its sustainability objectives and business values.

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

The Company is in the process of developing a mechanism to assess and monitor the proportion of materials sourced through sustainable procurement practices across its manufacturing facilities.

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

Prakash Industries Limited is committed to responsible waste management and resource efficiency across its operations. The Company has established processes for the safe handling, reuse, recycling, and disposal of various waste streams generated during its operations, in compliance with applicable environmental regulations and industry's best practices. These measures support the Company's objective of minimizing environmental impact and promoting circular economy principles.

a) Plastic waste	Plastic waste generated from operational and packaging activities is segregated at source and handed over to authorized recyclers and waste management agencies for environmentally sound recycling and disposal, in compliance with applicable regulations.
b) E- waste	E-waste generated from administrative and operational activities is collected separately and disposed of through authorized e-waste recyclers and vendors approved by the relevant regulatory authorities, ensuring safe recovery and recycling of valuable materials.
c) Hazardous Waste	Hazardous waste, primarily comprising used oil, waste oil, spent lubricants, and other regulated waste streams, is stored, handled, and disposed of in accordance with statutory requirements. Such waste is transferred only to authorized recyclers, re-processors, or treatment facilities for safe recycling and recovery.
d) Other waste	Prakash Industries Limited follows a resource-efficiency approach and continuously strives to maximize reuse and recycling of by-products and process waste generated during its steel manufacturing operations. The Company promotes circular economy principles through waste recovery, recycling, and responsible disposal practices, thereby minimizing waste sent to landfill.

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?

Extended Producer Responsibility (EPR) is applicable to the Company. Necessary processes and systems are being implemented to ensure compliance with the applicable EPR requirements in accordance with the relevant regulatory provisions.

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	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.

No Life Cycle Assessment (LCA) was conducted for any of the Company's products during the reporting period.

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

The Company has not identified any significant social or environmental risks arising from the use or end-of-life management of its products. Steel billets are inherently recyclable and form part of a circular material value chain. At the end of their useful life, steel products can be recovered, processed as scrap, and reintroduced into the manufacturing cycle, thereby reducing the demand for virgin raw materials and supporting resource efficiency. This recyclability contributes to the promotion of circular economy principles and sustainable resource utilization within the steel industry.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 [Current Financial Year]	FY 2024-25 [Previous Financial Year]
Slag	9.31%	10.26%
Coal Char	75.35%	68.94%
MS Scrap	6.86%	8.74%

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

	FY 2025-26 [Current Financial Year]			FY 2024-25 [Previous Financial Year]		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	Nil	Nil	Nil	Nil
E-waste	NA	NA	0.071	NA	NA	0.258
Hazardous waste	NA	NA	4.30	NA	NA	10.20
Other waste Batteries	NA	NA	2.43	NA	NA	2.39

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	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1765	141	7.99%	1660	94.05%	-	-	-	-	-	-
Female	10	1	10%	6	60.00%	10	100.00%	-	-	-	-
Others	0	-	-	-	-	-	-	-	-	-	-
Total	1775	142	8.00%	1666	93.86%	10	0.56%	-	-	-	-
Other than Permanent employees											
Male	1	1	100.00%	1	100.00%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-
Total	1	1	100.00%	1	100.00%	-	-	-	-	-	-

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	933	919	98.50%	919	98.50%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-
Total	933	919	98.50%	919	98.50%	-	-	-	-	-	-
Other than Permanent employees											
Male	5430	5428	99.96%	5428	99.96%	-	-	-	-	-	-
Female	13	13	100.00%	13	100.00%	13	100.00%	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-
Total	5443	5441	99.96%	5441	99.96%	13	0.24%	-	-	-	-

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.30%	0.16%

Details of retirement benefits

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	N	100%	100%	Y
ESI	As per ESI act 100%	100%	Y	11.27%	27.60%	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?

Yes, The Company is committed to fostering an inclusive workplace and recognizes the importance of providing accessible infrastructure for persons with disabilities in line with the Rights of Persons with Disabilities Act, 2016. Accessibility considerations have been incorporated across various facilities, wherever feasible, to support the mobility, safety, and convenience of employees and visitors with disabilities.

The Company continues to assess and enhance accessibility across its premises and is committed to implementing appropriate measures, including barrier-free access, ramps, accessible sanitation facilities, and improved wayfinding systems, wherever required. These efforts form part of the Company's broader commitment to promoting diversity, inclusion, and equal participation in the workplace.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

The Company is committed to fostering a diverse, equitable, and inclusive workplace and provides equal opportunities to all employees irrespective of gender, age, disability, caste, religion, or other personal characteristics. Employment-related decisions, including recruitment, training, career development, compensation, and performance evaluation, are based on merit, qualifications, and business requirements. The Company continues to promote a respectful and non-discriminatory work environment that supports equal participation and growth opportunities for all members of its workforce.

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

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

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

Category	Yes/No (If yes, then give details of the mechanism in brief)	Remark
Permanent workers	Yes	The Company has established a structured grievance redressal framework that enables workers to raise concerns and seek resolution through multiple channels. Workers may communicate their grievances to supervisors, departmental representatives, or the Personnel & Administration (P&A) function. In addition, formal mechanisms such as the Vigil Mechanism, Internal Complaints Committee, Works Committee, Safety Committee, and other employee engagement forums support the timely and fair resolution of workplace concerns. Regular interactions with worker representatives and awareness initiatives further strengthen the effectiveness of the grievance management process.
Other than permanent workers	Yes	Non-permanent workers are provided access to the same grievance reporting and resolution channels available within the organization. Concerns may be raised through supervisory personnel, designated committees, or the P&A department, ensuring appropriate review and redressal.

Category	Yes/No (If yes, then give details of the mechanism in brief)	Remark
Permanent employees	Yes	The Company maintains a comprehensive grievance management system for permanent employees, enabling them to report concerns related to workplace conduct, employment practices, safety, welfare, or ethics. Multiple forums, committees, and reporting channels are available to ensure confidential, transparent, and timely resolution of grievances.
Other than permanent employees	Yes	Contractual and temporary employees also have access to the Company's grievance redressal mechanisms. Appropriate channels are available for reporting concerns, and all grievances are addressed in a fair and impartial manner in accordance with the Company's established procedures.

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total permanent employees	1775	1541	86.82%	1756	1505	85.71%
Male	1765	1536	87.03%	1754	1503	85.69%
Female	10	5	50.00%	2	2	100.00%
Others	-	-	-	-	-	-
Total permanent workers	933	848	90.89%	829	829	100.00%
Male	933	848	90.89%	829	829	100.00%
Female	-	-	-	-	-	-
Others	-	-	-	-	-	-

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1765	1560	88.39%	794	44.99% (100% new joinees)	1754	1531	87.29%	968	55.19%
Female	10	5	50.00%	5	50.00%	2	2	100.00%	2	100.00%
Others	-	-	-	-	-	-	-	-	-	-

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Total	1775	1565	88.17%	799	45.01% (100% new joinees)	1756	1533	87.30%	970	55.24%
Workers										
Male	933	848	90.89%	422	45.23%	829	829	100.00%	648	78.17%
Female	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-
Total	933	848	90.89%	422	45.23%	829	829	100.00%	648	78.17%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1765	1560	88.39%	1754	1531	87.29%
Female	10	5	50.00%	2	2	100.00%
Others	-	-	-	-	-	-
Total	1775	1565	88.17%	1756	1533	87.30%
Workers						
Male	933	848	90.89%	829	829	100.00%
Female	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	933	848	90.89%	829	829	100.00%

10. Health and safety management system:

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

Yes,The Company has implemented an Occupational Health and Safety Management System in accordance with **ISO 45001:2018** under its Integrated Management System (IMS). The system is applicable across all operational facilities and focuses on preventing work-related injuries, promoting employee well-being, and fostering a strong safety culture through defined policies, procedures, and continuous improvement initiatives.

- **Hazard Identification and Risk Assessment (HIRA):** Regular identification, evaluation, and mitigation of workplace hazards across operations.
- **Legal and Regulatory Compliance:** Adherence to applicable occupational health and safety laws, regulations, and industry standards, with periodic updates to ensure continued compliance.
- **Training and Awareness:** Comprehensive safety training programs for employees and workers, covering hazard recognition, safe work practices, emergency response, and use of personal protective equipment (PPE).
- **Incident Reporting and Investigation:** Established procedures for reporting, recording, and investigating incidents and near misses to identify root causes and implement corrective actions.
- **Emergency Preparedness and Response:** Defined emergency response plans for scenarios such as fire, medical emergencies, and natural disasters, supported by periodic mock drills.
- **Monitoring and Continuous Improvement:** Regular monitoring of key health and safety performance indicators to assess effectiveness and drive continual improvement.

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

The Company has established a systematic process for identifying hazards and assessing occupational health and safety risks, which includes:

- Group Risk Assessment (GRA) and Job Safety Analysis (JSA)
- Periodic workplace inspections and safety audits
- Hazard identification during routine and non-routine activities
- Incident, near-miss, and unsafe condition reporting
- Risk evaluation based on likelihood and severity
- Implementation and monitoring of corrective and preventive actions
- Periodic review of risk registers and mitigation measures

The findings are reviewed regularly to ensure effective risk control and continuous improvement in safety performance.

c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks.

Yes, The Company has established a structured Occupational Health and Safety Management System to identify, assess, and mitigate workplace hazards. In line with ISO 45001:2018 requirements, risks are evaluated through a Group Risk Assessment (GRA) process, and appropriate corrective and preventive actions are implemented based on the level of risk identified.

Safety Committees and Safety Sub-Committees regularly review safety performance and monitor the implementation of safety measures. The Company also conducts periodic safety trainings, awareness programs, inspections, and emergency preparedness drills to promote a strong culture of health and safety across its operations.

The Company encourages proactive employee participation in health and safety management through established reporting and escalation mechanisms, including:

- Reporting of hazards, unsafe acts, and near-miss incidents
- Safety observations and suggestion systems
- Regular toolbox talks and safety meetings
- Safety Committee and departmental review meetings
- Awareness programmes and safety training sessions
- Immediate escalation and corrective action for identified risks

Workers are encouraged to promptly report unsafe conditions and appropriate measures are taken to eliminate or control such risks.

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

Yes, The Company provides access to medical and healthcare facilities through its Occupational Health Centre, staffed by qualified medical professionals. Healthcare support is available for both occupational and non-occupational medical needs, contributing to the overall well-being of employees and workers.

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

Safety incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one Million-person hours worked)	Employees	0.715	0
	Workers	0.559	1.99
Total recordable work-related injuries	Employees	5	0
	Workers	8	4
No. of fatalities	Employees	1	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	4

*Inclusive of all contract-based employees.

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

The Company is committed to maintaining a safe, healthy, and secure workplace through its Integrated Management System (IMS) and a strong culture of safety excellence. A range of measures has been implemented to proactively manage occupational health and safety risks and enhance employee well-being across operations.

Key initiatives include:

- **Safety Induction and Capacity Building:** Comprehensive induction programmes and periodic training sessions are conducted to strengthen employee awareness of safety, environmental, and occupational health requirements.
- **Personal Protective Equipment (PPE):** Appropriate PPE is provided to employees, contractors, and visitors, and its usage is regularly monitored to ensure compliance with safety standards.
- **Emergency Preparedness and Response:** Emergency response systems, including fire protection infrastructure, emergency equipment, and trained response teams, are maintained to effectively address potential incidents.
- **Hazard Identification and Risk Management:** Workplace hazards are systematically identified and evaluated through Group Risk Assessments (GRA), safety inspections, and periodic audits. Corrective and preventive actions are implemented to mitigate identified risks.
- **Occupational Health Services:** Dedicated medical facilities and healthcare professionals are available to provide timely medical assistance, preventive healthcare, and occupational health support.
- **Safety Governance and Oversight:** Safety Committees and designated management teams regularly review safety performance, monitor compliance, and drive continuous improvement initiatives.
- **Employee Engagement and Awareness:** Safety campaigns, awareness programmes, and observance of national and international environment, health, and safety events are organized to reinforce a culture of responsible behaviour and continuous learning.
- **Continuous Improvement:** Safety performance indicators, audit findings, and employee feedback are periodically reviewed to strengthen risk controls and enhance overall workplace safety standards.

Through these initiatives, the Company continues to promote a proactive safety culture, safeguard its workforce, and ensure compliance with applicable health, safety, and environmental requirements.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	-	-	-	-	-	-
Health & safety	-	-	-	-	-	-

14. Assessments for the year:

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

As per ISO 45001 and EHS Audit.

The Company's facilities are periodically assessed by relevant statutory authorities, including the Industrial Health and Safety (IHS) Department, Health and Hygiene Committee, and the Directorate of Health and Safety, to evaluate workplace conditions and health and safety practices. Appropriate corrective actions are undertaken to address any observations and support continual improvement in occupational health and safety performance.

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 practises and working conditions.

The Company follows a proactive approach towards identifying, addressing, and preventing workplace health and safety risks. Safety-related incidents, observations, and potential hazards are regularly reviewed through safety inspections, internal audits, risk assessments, and statutory compliance evaluations. Based on the findings, appropriate corrective and preventive actions are implemented to eliminate root causes, strengthen operational controls, and prevent recurrence.

Key measures undertaken include the provision of specialized Flame-Resistant Molten Metal (FRMM) protective clothing for personnel operating in high-temperature areas, along with suitable Personal Protective Equipment (PPE) for employees across operations. The Company also conducts regular safety training programmes, toolbox talks, behavioural safety initiatives, and awareness campaigns to reinforce safe work practices.

In addition, periodic workplace inspections, hazard identification exercises, and monitoring of unsafe conditions are carried out to facilitate timely risk mitigation. These initiatives are supported by continuous review mechanisms and employee participation, enabling the Company to maintain a safe, healthy, and risk-aware working environment while driving continual improvement in health and safety performance.

LEADERSHIP INDICATORS

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

(A) Employees (Y/N)	Yes
(B) Workers (Y/N)	Yes

2. **Provide the measures undertaken by the entity to ensure that the statutory dues have been deducted and deposited by the value chain partners.**

The entity requires its value chain partners, wherever applicable, to comply with applicable statutory requirements, including timely deduction and deposit of statutory dues. Compliance is monitored through relevant contractual requirements and supporting documentation, wherever applicable

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 25-26	**FY 24-25**	**FY 25-26**	**FY 24-25**
Employees	5	4	0	0
Workers	8	0	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)***

No

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

Details on assessment of value chain partners:	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100% of all contractor employee
Working Conditions	100% of all contractor employee

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.**

The Company maintains a structured approach to managing occupational health and safety risks through its ISO 45001-aligned management system. Regular assessments of workplace hazards, safety practices, and working conditions are conducted to identify potential risks and opportunities for improvement. Based on the outcomes of these assessments, appropriate corrective, preventive, and improvement actions are implemented to strengthen safety performance and mitigate identified risks.

Key initiatives include the provision and monitoring of Personal Protective Equipment (PPE), hazard and unsafe condition reporting, near-miss analysis, employee participation in safety programmes, periodic Safety Committee reviews, and routine internal and external safety audits. These measures support the Company's commitment to fostering a safe, healthy, and continuously improving work environment.

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 follows a structured stakeholder identification process to recognize individuals and groups that may influence, or be influenced by, its operations, decisions, and business activities. Stakeholders are identified through periodic assessments based on factors such as the nature of engagement, level of influence, dependency on the Company's operations, business impact, and relevance to long-term value creation.

The stakeholder mapping process includes:

- Identification of internal and external stakeholder groups;
- Assessment of stakeholder influence, interest, and expectations;
- Evaluation of business relevance and potential impact on operations;
- Prioritization of stakeholders based on materiality and engagement requirements; and
- Periodic review and update of stakeholder groups to reflect changing business and sustainability priorities.

Based on this process, the Company has identified key stakeholder groups, including employees, customers, suppliers, vendors, contractors, local communities, government and regulatory authorities, NGOs, investors, and other relevant interested parties. Regular engagement with these stakeholders helps the Company understand their concerns, strengthen relationships, and support sustainable business growth integrate stakeholder inputs into its decision-making and sustainability strategy.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Email, Notice Boards, Intranet, Team Meetings, Training Sessions	Monthly / Quarterly	Share company policies, training, safety, grievance handling, and gather feedback through internal surveys and materiality assessments.
Workers (Contractual & Daily Wage)	Yes	Community Meetings, Notice Boards, Verbal Communication	Weekly / Monthly	Engagement on safety protocols, wages, working conditions, access to health benefits, and grievance redressal.
Investors / Shareholders	No	Email, Website, AGM Reports	Quarterly / Annually	Disclosures on financial and ESG performance, strategic outlook, business risks, and ESG materiality topics of interest to long-term investors.
Customers	No	Email, Customer Feedback Portals, Helpdesk, Website	Ongoing / As needed	Understanding needs and expectations, ensuring quality and timely delivery, and identifying ESG-related customer concerns via surveys and materiality inputs.
Suppliers & Contractors	No	Email, Meetings, Vendor Portal, Site Audits	Quarterly	Vendor assessment, code of conduct compliance, capacity building, and EHS adherence, with key concerns around pricing, quality, and compliance.
Local Communities	Yes	Community Meetings, CSR Outreach, Grievance Help line	Quarterly / Half-Yearly	CSR activities in education, health, skill development, livelihood generation; community feedback on environmental and social concerns.
Regulatory Authorities	No	Email, Official Letters, Compliance Portals, Physical Inspections	As mandated (Monthly / Quarterly / Annually)	Compliance with applicable laws, environmental permits, audit submissions, and resolving compliance issues
CSR Partners	Yes	Meetings, Reports, Phone Calls, Joint Site Visits	Monthly / Quarterly	Execution of CSR projects, community development impact monitoring, and alignment on social objectives, especially for vulnerable community segments.
Business and Industry Associations	No	Membership Communications, Seminars, Events, Newsletters	Annually / As Needed	Policy advocacy, sustainability, benchmarking, sharing of industry best practices, and collaboration on circular economy, emissions reduction, and skill development initiatives.

LEADERSHIP INDICATORS

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

   The Company has established a structured stakeholder engagement framework to identify, understand, and address the expectations and concerns of its stakeholders on economic, environmental, social, and governance (ESG) matters. Stakeholder engagement is undertaken through various formal and informal channels, including meetings, consultations, surveys, grievance mechanisms, community interactions, vendor engagements, and employee feedback platforms.

   Relevant departments are responsible for engaging with stakeholder groups and gathering feedback on material issues. Significant observations, concerns, and recommendations arising from these interactions are periodically communicated to senior management and, where relevant, escalated to the Board and its Committees for consideration in strategic decision-making, risk management, and sustainability initiatives.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No).**

   Yes

   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.

   The Company actively engages with both internal and external stakeholders to identify and manage material environmental and social topics. Key stakeholder groups include employees, suppliers, vendors, contractors, local communities, government and regulatory authorities, NGOs, and other interested parties.

   Stakeholder inputs are obtained through ongoing engagement and consultation processes and are considered while assessing material sustainability issues. The feedback received helps the Company prioritize key environmental and social concerns, strengthen its policies and management practices, and develop initiatives that support responsible business conduct and socio-economic development in the communities surrounding its operations.

   The outcomes of stakeholder consultations are integrated into the Company's sustainability approach and decision-making processes, enabling effective management of material ESG topics and long-term value creation for stakeholders.

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

   The Company actively engages with vulnerable and marginalized communities residing in and around its areas of operation through various community development and welfare initiatives. These programmes are designed to address local needs and contribute to socio-economic development, livelihood enhancement, education, healthcare, and community well-being.

   Key initiatives undertaken include:

   - **Education Support:** Financial assistance for school and higher education, support for educational infrastructure, and transportation facilities for students from nearby communities.
   - **Skill Development and Employability:** Apprenticeship opportunities for ITI, diploma, and engineering students to enhance technical skills and improve employability prospects.
   - **Livelihood Promotion:** Awareness programmes, vocational training, and entrepreneurship development initiatives aimed at supporting sustainable livelihoods.
   - **Women Empowerment:** Capacity-building, skill development, health awareness, and livelihood enhancement programmes focused on women from nearby communities.
   - **Support for Vulnerable Groups:** Assistance to economically disadvantaged families and support initiatives for widows and other vulnerable sections of society.

- **Healthcare and Medical Assistance:** Organization of health camps, distribution of medicines, medical awareness programmes, and provision of ambulance support for nearby villages.
- **Community Infrastructure Development:** Support for the development of roads, drainage systems, community facilities, water infrastructure, and other need-based civic amenities in consultation with local authorities and communities.
- **Water, Sanitation, and Environmental Initiatives:** Promotion of safe drinking water access, sanitation facilities, pond development, plantation drives, and environmental conservation activities to enhance the quality of life in surrounding communities.
- **Community and Social Development:** Support for sports, cultural activities, and other community welfare initiatives that contribute to inclusive and sustainable development.

Through continuous engagement with local stakeholders, the Company seeks to address community concerns, improve socio-economic outcomes, and create long-term positive impacts for vulnerable and marginalized groups.

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Permanent employees	1775	1428	80.45%	1756	1535	87.41%
Other than permanent employees	1	1	100.00%	0	0	0
Total Employees	1776	1429	80.46%	1756	1535	87.41%
Permanent workers	933	536	57.45%	829	829	100.00%
Other than permanent workers	5443	3465	63.66%	5787	5787	100.00%
Total Workers	6376	4001	62.75%	6616	6616	100.00%

The Code of Conduct and Human Rights Policies apply to all employees and workers, including contractual staff.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	1775	-	-	1775	100%	1756	-	-	1756	100%
Male	1765	-	-	1765	100%	1754	-	-	1754	100%
Female	10	-	-	10	100%	2	-	-	2	100%
Other	-	-	-	-	-	-	-	-	-	-
Other than permanent	1	-	-	1	100%		-	-	-	-
Male	1	-	-	1	100%	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Permanent	933	-	-	933	100%	829	-	-	829	100%
Male	933	-	-	933	100%	829	-	-	829	100%
Female	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-
Other than permanent	5443	5443	100.00%	-	-	5787	5787	99.48	30	0.52
Male	5430	5430	100.00%	-	-	5780	5750	99.48	30	0.52
Female	13	13	100.00%	-	-	7	7	100	-	-
Others	-	-	-	-	-	-	-	-	-	-

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

a. **Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	4	42400660	0	0
Key Managerial Personnel	3	17870962	0	0
Employees other than BoD and KMP	1760	687925	10	679658
Workers	6363	230407	13	126560

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

	FY 2025-26	FY 2024-25
Gross wages paid to females	16.45 Lakhs	12.33 Lakhs
(Gross wages paid to females as % of total wages)	0.11%	0.05%

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 has designated the Personnel & Administration (P&A) function as the focal point for addressing human rights-related concerns across its operations. The P&A team is responsible for identifying, reviewing, and facilitating the resolution of human rights issues in accordance with the Company's policies, applicable laws, and responsible business conduct principles. The function also works closely with operational departments and management to promote awareness and compliance with human rights requirements.

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

The Company has established internal mechanisms to address and resolve human rights-related grievances in a fair, transparent, and timely manner. Employees and workers may raise concerns through designated reporting channels, departmental representatives, the Personnel & Administration function, and other grievance redressal forums available within the organization.

A Works Committee and other employee welfare forums regularly review matters relating to workplace well-being, occupational health and safety, and employee rights. Human rights considerations are integrated into the Company's management practices, with oversight from relevant functional heads and the HR/P&A team.

The Company's commitment to human rights includes:

- Prohibition of child labour, forced labour, and human trafficking;
- Prevention of discrimination, harassment, and unfair treatment;
- Promotion of equal opportunity and fair employment practices;
- Provision of safe, healthy, and secure working conditions;
- Respect for employee dignity, diversity, and workplace rights; and
- Availability of grievance mechanisms for reporting and addressing concerns.

Through these measures, the Company seeks to uphold internationally recognized human rights principles and foster a respectful, inclusive, and responsible workplace environment.

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

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

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

	FY 2025-26	FY 2024-25
Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

The Company is committed to maintaining a workplace that is respectful, inclusive, and free from discrimination and harassment. Employees and workers can report concerns through established grievance redressal mechanisms, including the Vigil Mechanism, Internal Complaints Committee (ICC), and other designated reporting channels. The Company follows a confidential and impartial process for investigating complaints and is committed to protecting complainants from retaliation, victimization, or any form of adverse treatment. Regular awareness and sensitization programmes are conducted to encourage reporting and reinforce a culture of trust, respect, and accountability.

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

Yes, The Company expects its suppliers, contractors, and business partners to operate in a manner consistent with applicable laws, ethical business practices, and fundamental human rights principles. Human rights considerations are integrated into supplier and contractor engagement processes, and business partners are encouraged to uphold standards relating to fair labour practices, non-discrimination, workplace safety, and the prohibition of child labour, forced labour, and other forms of exploitation.

The Company maintains regular engagement with its value chain partners to promote responsible business conduct and foster a sustainable and ethical supply chain. Through ongoing communication, evaluation, and collaboration, the Company seeks to strengthen compliance with these principles and support the protection of human rights across its business ecosystem.

10. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% of our plant sites were assessed by the company / Labour inspector
Forced/involuntary labour	100% of our plant sites were assessed by the company / Labour inspector
Sexual harassment	100% of our plant sites were assessed by the company / Labour inspector
Discrimination at workplace	100% of our plant sites were assessed by the company / Labour inspector
Wages	100% of our plant sites were assessed by the company / Labour inspector

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

Periodic assessments and compliance reviews are undertaken by relevant statutory authorities to evaluate adherence to applicable legal and regulatory requirements, including those relating to human rights and labour practices. Observations and recommendations arising from such assessments are reviewed by the Company, and appropriate corrective and preventive actions are implemented to address identified gaps. The Company continuously monitors the effectiveness of these actions and ensures timely compliance with statutory requirements.

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

ESSENTIAL INDICATORS

1. Details of total energy consumption (in) and energy intensity, in the following format: Whether total energy consumption and energy intensity is applicable to the Company?

Yes

Parameter	Please specify unit	FY 2025-26	FY 2024-25
From renewable sources			
Total electricity consumption (A)	GJ	2046531.83	-
Total fuel consumption (B)		-	-
Energy consumption through other sources (C)		-	-
Total energy consumed from renewable sources (A+B+C)		2046531.83	-
From non-renewable sources			
Total electricity consumption (D)	GJ	187907.44	5159344.492
Total fuel consumption (E)	GJ	35839466	33597168.96
Energy consumption through other sources (F)	GJ	0	174736.8
Total energy consumed from non-renewable sources (D+E+F)	GJ	36027373.44	38931250.25
Total energy consumed (A+B+C+D+E+F)	GJ	38073905.27	38931250.25
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	GJ/RS	0.0010944985	0.0009698011
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	GJ/RS	0.02	0.02
Energy intensity in terms of physical output	GJ/MT	43.11	39.53

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 independent assessment, evaluation, or assurance has been carried out by an external agency.

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**

As a Designated Consumer (DC) under the Perform, Achieve and Trade (PAT) Scheme, the Company has undertaken various energy efficiency and performance improvement initiatives across its operations. Through the implementation of these measures, the Company successfully achieved its designated energy reduction targets during the reporting period. The achievement has been independently verified through the prescribed audit and verification process under the PAT framework.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)			
(i) Surface water	KL	6293187	6794722
(ii) Groundwater	KL	75614	75533
(iii) Third party water	KL	-	-
(iv) Seawater/desalinated water	KL	-	-
(v) Others	KL	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	KL	6368801	6870255
Total volume of water consumption (in kilolitres)*	KL	6368801	6870255
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations)	KL/RS	0.00018308	0.0001711422
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	KL/RS	0.0037239	0.003535
Water intensity in terms of physical output	KL/KL	7.21	6.98

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 independent assessment, evaluation, or assurance has been carried out by an external agency.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water	KL	Not Applicable	Not Applicable
- No treatment	KL		
- With treatment - please specify level of treatment	KL		
(ii) To Groundwater	KL		
- No treatment)	KL		
- With treatment - please specify level of treatment	KL		
(iii) To Seawater	KL		
- No treatment	KL		
- With treatment - please specify level of treatment	KL		
(iv) third party water	KL		
- No treatment	KL		
- With treatment - please specify level of treatment	KL		
(v) Others	KL		
- No treatment	KL		
- With treatment - please specify level of treatment	KL		
Total water discharged (in kilolitres)	KL		

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 independent assessment, evaluation, or assurance has been carried out by an external agency.

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 a Zero Liquid Discharge (ZLD) approach supported by wastewater treatment, recycling, and water conservation initiatives across its operations. Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs) are utilized to treat wastewater, enabling its reuse in industrial processes and other operational applications.

To further strengthen water stewardship, the Company has established rainwater harvesting and rooftop rainwater collection systems to enhance groundwater recharge and reduce dependence on freshwater sources. Treated water is also utilized for greenbelt development, dust suppression, and other utility requirements, thereby maximizing water reuse and minimizing wastewater discharge. Through these measures, the Company promotes efficient water management, resource conservation, and sustainable use of water resources.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format: Whether air emissions (other than GHG emissions) by the entity is applicable to the Company?

Yes

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Mg/Nm3	125	120
SOx	Mg/Nm3	490	482
Particulate Matter (PM 2.5)	Mg/Nm3	33	35
Persistent organic pollutants (POP)	Mg/Nm3	NA	NA
Volatile organic compounds (VOC)	Mg/Nm3	NA	NA
Hazardous air pollutants (HAP)	Mg/Nm3	NA	NA
Others - please specify			
Particulate Matter (PM 10)		NA	NA

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

No independent assessment, evaluation, or assurance has been carried out by an external agency.

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

Whether greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity is applicable to the Company?

Yes

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, $N2_O$, HFCs, PFCs, SF_6, NF_3, if available)	$MTCO_2e$	2,601,374.75	3121454.23
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	$MTCO_2e$	37,059.52	37425.44
Total Scope 1 and 2 emissions	$MTCO_2e$	2,638,434.27	3158879.67
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	$MTCO_2e$/RS	0.0000758	0.0000786896
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)	$MTCO_2e$/RS	0.0015428	0.001625727
Total Scope 1 and Scope 2 emission intensity in terms of physical output	$MTCO_2e$/MT	2.9872	3.20795170

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 independent assessment, evaluation, or assurance has been carried out by an external agency.

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

Yes, The Company has implemented several projects and operational improvement initiatives aimed at reducing Greenhouse Gas (GHG) emissions, improving energy efficiency, and promoting sustainable resource utilization across its operations. As a Designated Consumer under the Perform, Achieve and Trade (PAT) Scheme, the Company continuously undertakes measures to enhance energy performance and reduce its carbon footprint.

Key initiatives undertaken include:

- **Energy Efficiency Improvements:** Deployment of Variable Frequency Drives (VFDs), high-efficiency motors, energy-efficient pumps, and Power Factor Improvement Panels to optimize electricity consumption and reduce energy losses.
- **Process Optimization:** Implementation of condensate recovery systems, thermal energy conservation measures, and process improvements to enhance overall operational efficiency.
- **Waste Heat and Resource Utilization:** Utilization of coal char generated from the Sponge Iron Plant as a fuel source in captive power generation, thereby improving resource efficiency and reducing dependence on conventional fuels.
- **Efficient Infrastructure:** Installation of LED lighting systems, automated lighting controls, insulation of hot surfaces, ducts, and utility lines to minimize energy losses and improve operational performance.
- **Renewable and Cleaner Energy Initiatives:** Adoption of solar energy systems and biomass-based energy solutions to increase the share of cleaner energy sources in operations.
- **Environmental Enhancement Measures:** Extensive plantation and greenbelt development activities are undertaken to improve carbon sequestration, enhance biodiversity, and contribute to environmental conservation.
- **Monitoring and Continuous Improvement:** Regular energy reviews, energy audits, GHG accounting, and performance monitoring are carried out to identify opportunities for further emission reductions and efficiency improvements.

These initiatives demonstrate the Company’s commitment to climate change mitigation, responsible resource management, and the transition towards a lower-carbon and more sustainable business model.

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

Parameter	**Unit**	**FY 2025-26**	**FY 2024-25**
Total waste generated (in metric tonnes)			
Plastic waste (A)	MT	Nil	Nil
E-waste (B)	MT	0.071	0.258
Bio-medical waste (C)	MT	0.028	0.029
Construction and demolition waste (D)	MT	Nil	Nil
Battery waste (E)	MT	2.43	2.39
Radioactive waste (F)	MT	Nil	Nil
Other Hazardous waste. Please specify, if any. (G) - Oil	MT	4.3	10.2
Other Non-hazardous waste generated (H). Please specify, if any.	MT	7.6	Nil
Total (A+B + C + D + E + F + G + H)	**MT**	**14.429**	**12.877**
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	MT/RS	0.00000000041479	0.000000003
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)	MT/RS	0.0000000084367	0.0000000067
Waste intensity in terms of physical output	MT	0.0000163	0.000013

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	MT	6.801	12.848
(ii) Re-used	MT	0	0
(iii) Other recovery operations	MT	0	0
Total	MT	6.801	12.848

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

Category of waste			
(i) Incineration	MT	7.628	0.029
(ii) Landfilling	MT	0	0
(iii) Other Disposal Operations	MT	0	12.848
Total	MT	7.628	12.877

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)

No independent assessment, evaluation, or assurance has been carried out by an external agency.

If yes, name of the external agency.

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

The Company follows a resource-efficient and circular approach to waste management, with a strong focus on waste minimization, recovery, recycling, and beneficial utilization of by-products generated during operations. Waste management practices are integrated into the Company's environmental management framework to reduce environmental impacts, conserve natural resources, and enhance operational sustainability.

Key waste management initiatives include:

- **Coal Char Utilization:** Coal char generated during the Direct Reduced Iron (DRI) process is utilized as a fuel in the Captive Power Plant, enabling recovery of embedded energy and reducing the consumption of conventional fuels.
- **Waste Heat Recovery:** A Waste Heat Recovery System (WHRS) has been installed to harness thermal energy from process flue gases for power generation, thereby improving overall energy efficiency and reducing emissions.
- **Slag Recovery and Reuse:** Slag generated during steelmaking is processed through magnetic separation systems to recover metallic content, which is subsequently reused in the production process. The remaining slag is utilized for road construction, land development, and other approved applications, minimizing waste disposal requirements.
- **Fly Ash Utilization:** Fly ash generated from power generation activities is gainfully utilized in brick and block manufacturing, construction activities, road development projects, and other approved applications. The Company also operates fly ash brick manufacturing facilities within its premises to promote value-added utilization of industrial by-products.
- **Scientific Waste Handling:** Residual waste materials are managed, transported, stored, and disposed of in accordance with applicable regulatory requirements and environmentally sound practices.

In addition to waste utilization initiatives, the Company continuously strives to optimize resource consumption and reduce the use of hazardous materials wherever technically and economically feasible. Through process improvements, operational controls, and adoption of cleaner technologies, the Company seeks to minimize waste generation at source and maximize the recovery and reuse of valuable resources.

These initiatives support the principles of circular economy, reduce dependence on virgin raw materials, minimize environmental impacts, and contribute to the Company's broader sustainability and resource conservation objectives.

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:**

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. The Company does not have operations or offices located in or around ecologically sensitive areas requiring specific environmental clearances.		

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 Number	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Not Applicable. No projects requiring Environmental Impact Assessment were undertaken during the reporting period.					

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/NA).**

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
Yes. The Company has established a robust Environmental, Health, and Safety (EHS) management framework and is certified to ISO 14001 (Environmental Management System) and ISO 45001 (Occupational Health & Safety Management System) standards. The Company is committed to ensuring compliance with all applicable environmental laws, regulations, permits, and statutory requirements governing its operations. Compliance is maintained through regular monitoring, internal assessments, statutory inspections, and adherence to conditions stipulated under regulatory approvals and consents. The Company operates in accordance with applicable environmental legislation, including requirements related to air emissions, water management, waste management, pollution prevention, and environmental protection. Further, the Company complies with the conditions prescribed under the relevant Consents to Operate and other applicable approvals issued by regulatory authorities. Through its management systems and compliance processes, the Company continuously strives to uphold high standards of environmental stewardship, regulatory compliance, and responsible operational practices.			

LEADERSHIP INDICATORS

1. **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**

Water withdrawal, consumption and discharge in areas of water stress			
(i) Name of the area			
(ii) Nature of operations			
(iii) Water withdrawal, consumption and discharge in the following format:		FY 2025-26	FY 2024-25
Parameter	Please Specify Unit		
Water withdrawal by source (in kilolitres)			
Surface water	KL	0	0
Groundwater	KL	0	0
Third party water	KL	0	0
Seawater/desalinated water	KL	0	0

Others	KL	0	0
Total volume of water withdrawal (in kilolitres)	KL	0	0
Total volume of water consumption (in kilolitres)	KL	0	0
Water intensity per rupee of turnover (Water consumed/ turnover)	KL	0	0
Water intensity (optional) - the relevant metric may be selected by the entity	KL	0	0
Water discharge by destination and level of treatment (in kilolitres)			
(i) Into Surface water	KL	0	0
- **No treatment**	KL	0	0
- **With treatment - please specify level of treatment**	KL	0	0
(ii) Into Groundwater	KL	0	0
- **No treatment**	KL	0	0
- **With treatment - please specify level of treatment**	KL	0	0
(iii) Into Seawater	KL	0	0
- **No treatment**	KL	0	0
- **With treatment - please specify level of treatment**	KL	0	0
(iv) third party water	KL	0	0
- **No treatment**	KL	0	0
- **With treatment - please specify level of treatment**	KL	0	0
(v) Others	KL	0	0
- **No treatment**	KL	0	0
- **With treatment - please specify level of treatment**	KL	0	0
Total water discharged (in kilolitres)	KL	0	0

The Company has installed an Effluent Treatment Plant (ETP) with a capacity of 19,200 m³/day and a Sewage Treatment Plant (STP) with a capacity of 500 m³/day for the treatment of industrial effluents and domestic sewage generated from the plant and residential colony. The Company adheres to Zero Liquid Discharge (ZLD) principles through a robust monitoring and control mechanism, ensuring effective treatment and reuse of wastewater. The treated water is utilized in various operational and ancillary activities, including process requirements, cooling tower make-up, road cleaning, dust suppression, plantation, and horticulture, thereby promoting sustainable water management and resource conservation.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)

No independent assessment, evaluation, or assurance has been carried out by an external agency.

If yes, name of the external agency.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format: Whether total Scope 3 emissions & its intensity is applicable to the Company?

No

Parameter	**Unit**	**FY 2025-26**	**FY 2024-25**
Total Scope 3 Emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	TCO_2e	-	-
Total Scope 3 Emissions per Rupee of Turnover	TCO_2e/₹ Crores	-	-
Total Scope 3 Emission Intensity (Optional) - The Relevant Metric May be Selected by the Entity	TCO_2e	-	-

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 independent assessment, evaluation, or assurance has been carried out by an external agency.

3. With respect to the ecologically sensitive areas reported at Question 10 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.

This is not applicable, as none of Prakash Industries facilities or operations are situated within or in proximity to ecologically sensitive zones.

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:

S. No.	Initiative undertaken	Details of the Initiative	Outcome of the initiative
1	Implementation of a Density Separator System (DNS) for coal beneficiation	The DNS technology was integrated to effectively enhance the Fixed Carbon (FC) content within the processed coal feed.	The elevated FC levels significantly optimized the operational efficiency and processing stability of the Direct Reduced Iron (DRI) kilns.
2	Deployment of a Cone Crusher for iron ore processing	This equipment was installed to ensure the raw iron ore is crushed to the precise, uniform dimensions required for optimal kiln feeding.	Achieved improved and more consistent kiln operations due to highly optimized feed sizing.
3	Integration of a fogging system within the Kiln Separation Area	The system was implemented as a localized environmental control measure to actively suppress airborne particulates during separation processes.	Resulted in a substantial reduction of fugitive dust emissions, promoting better ambient air quality.
4	Installation of dual coal dryers in the SID Kiln zones	These drying units were introduced to systematically extract and reduce the inherent moisture content present in the raw coal input.	Enhanced overall kiln performance and operational reliability driven by the utilization of drier fuel.
5	Commissioning of a bag filter in the fines bin of Kilns 1 & 2	This filtration mechanism was installed to capture dust and effectively minimize the fines fraction present in the final sponge iron product.	Led to noticeably higher operational efficiency downstream in the Induction Furnace Division (IFD).
6	Redirection of the Kiln 1 ESP ash handling system to the Kiln 3 bin	This structural process modification was designed to streamline ash management and actively consolidate and reduce the total number of dust emission points.	Yielded direct energy conservation by eliminating the operational power load of the pug mill, Rotary Airlock Valve (RAV), and associated structural lighting.
7	Installation of a bag filter in the char bins of Kilns 4 & 5	Implemented as a dedicated pollution control intervention to capture particulate matter generated during char handling.	Successfully controlled localized dust generation and minimized the facility's overall environmental emission footprint.

5. Does the entity have a business continuity and disaster management plan?

Yes

Details of entity at which business continuity and disaster management plan is placed or weblink.

Prakash Industries Limited has established comprehensive Onsite and Offsite Disaster Management Plans, along with a Business Continuity Plan, to ensure preparedness and operational resilience during emergencies. Regular mock drills are conducted to assess the effectiveness of these plans, and employees are provided with periodic training to enhance their awareness and response capabilities. Firefighting systems are routinely inspected, while fire extinguishers are regularly serviced, refilled, and certified to maintain emergency readiness.

In addition, the Company conducts community awareness programmes in nearby areas to educate local stakeholders on potential disaster risks and appropriate emergency response measures. These initiatives reflect the Company's commitment to safeguarding employees, business operations, and the surrounding community through a proactive approach to disaster preparedness and risk management.

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.**

   All value chain partners are required to comply with the Company's supplier assessment criteria before engaging in business activities. The assessment framework covers key aspects including labour and employment practices, occupational health and safety, environmental management, and business ethics. Through this due diligence process, the Company seeks to promote responsible business conduct across its value chain. Based on the assessments conducted during the reporting period, no significant environmental impacts have been identified arising from the Company's value chain operations.

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

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

ESSENTIAL INDICATORS

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

   Yes

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

S. No.	Name of the Trade and Industry Chambers/ Associations	Reach of Trade and Industry Chambers/ Associations (State/National)
1	Confederation of Indian Industry	National
2	PHD Chamber Of Commerce and Industry	National
3	ASSOCHAM	National
4	Indian Chamber of Commerce and Industry	National
5	National Safety Council	National

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

Name of Authority	Brief of the Case	Corrective Action Taken
	Not Applicable	

LEADERSHIP INDICATORS

1. **Details of public policy positions advocated by the entity: Not Applicable**

PRINCIPLE 8 BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

ESSENTIAL INDICATORS

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable. The Company has not undertaken any projects during the reporting period that required Social Impact Assessment under applicable laws.					

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

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable. There are no ongoing projects during the reporting period that involve the rehabilitation and resettlement of project-affected families.					

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

The Company has established a structured community grievance redressal mechanism to receive, assess, and address concerns raised by local communities and other stakeholders. Grievances may be communicated through formal and informal channels, including written representations, community meetings, and direct interactions with Company representatives. All concerns are reviewed by the relevant departments and addressed in a timely and transparent manner.

The Company actively engages with communities surrounding its operations to understand local priorities and incorporate feedback into its community development initiatives. As part of its CSR programme, the Company has adopted nearby villages and regularly undertakes stakeholder consultations to identify and address key social needs. Major focus areas include education, healthcare, sanitation, infrastructure development, and livelihood enhancement, thereby contributing to the overall well-being and socio-economic development of the communities in its areas of operation.

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

	FY 2025-26	FY 2024-25
Directly Sourced from MSMEs/Small Producers	2.19%	2.40%
Sourced directly from within the district and Neighbouring district	-	-

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

Location	FY 2025-26	FY 2024-25
Rural	-	-
Semi-Urban	-	-
Urban	-	-
Metropolitan	-	-

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):

NA

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

S. No.	State	Aspirational District	Amount Spent (In ₹)*
	* During FY 2025-26, the Company did not undertake any CSR projects in districts designated as “Aspirational Districts” under NITI Aayog’s Transformation of Aspirational Districts Programme.		

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

No, The Company does not have a formal preferential procurement policy. However, it follows a fair, transparent, and objective supplier selection process that provides equal opportunities to all eligible suppliers and service providers. Procurement decisions are based on established criteria such as product quality, cost competitiveness, delivery performance, technical capability, compliance standards, and overall reliability.

At the same time, the Company actively encourages participation from local businesses and Micro, Small and Medium Enterprises (MSMEs), wherever feasible, as part of its commitment to supporting local economic development, strengthening the supply chain, and promoting inclusive growth.

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

NA

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

NA

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:

NA

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.

NA

6. Details of beneficiaries of CSR Projects:

The Company's CSR projects are designed to benefit the wider community in and around its project locations, including local residents, women, children, and economically weaker sections. While the Company does not maintain a centralized headcount of individual beneficiaries across all projects, its initiatives in safe drinking water, preventive healthcare, education, environment awareness, rural sports, rural development, and poverty & malnutrition alleviation are estimated to have positively impacted several thousand community members across Chhattisgarh, Odisha, Haryana, Uttar Pradesh, West Bengal, and Delhi during FY 2025-26.

PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

ESSENTIAL INDICATORS

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

The Company has established a structured customer feedback and grievance redressal mechanism under its ISO 9001:2015 certified Quality Management System. Customer complaints, feedback, and suggestions are received through designated communication channels and are systematically reviewed by the concerned functions for timely resolution.

The process includes:

- Receipt of customer complaints, feedback, and suggestions through designated communication channels;
- Recording and review of concerns by the relevant departments;
- Investigation of issues, including identification of root causes where applicable;
- Implementation of corrective and preventive actions to address the concerns raised;
- Communication of resolution status to customers and monitoring of closure;
- Periodic customer satisfaction surveys and feedback assessments to evaluate customer expectations and service quality; and
- Continuous review of feedback trends to identify improvement opportunities and enhance customer satisfaction.

This systematic approach enables the Company to respond promptly to customer concerns, improve product and service quality, and strengthen long-term customer relationships.

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

	As a Percentage to Total Turnover
Environmental and Social Parameters Relevant to the Product	-
Safe and Responsible Usage	-
Recycling and/or Safe Disposal	-

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

	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received During the Year	Pending Resolution at End of Year		Received During the Year	Pending Resolution at End of Year	
Data Privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cybersecurity	0	0	-	0	0	-
Delivery of Essential Services	0	0	-	0	0	-
Restrictive Trade Practises	0	0	-	0	0	-
Unfair Trade Practises	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

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

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

No. The Company does not currently have a standalone cyber security or data privacy policy. However, appropriate information technology controls, system access protocols, and data management practices are followed to safeguard business information and ensure the secure operation of IT systems. The Company continues to evaluate and strengthen its digital governance practices in line with evolving business requirements and regulatory expectations.

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.

During the reporting period, no material issues were reported relating to advertising and marketing communications, delivery of products and services, cyber security incidents, customer data privacy breaches, product recalls, or regulatory actions concerning product or service safety. Accordingly, no specific corrective actions were required in these areas.

The Company nevertheless continues to monitor these aspects through its established management systems and operational controls to ensure compliance, customer satisfaction, and continuous improvement.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact

0

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

0

c. Impact, if any, of the data breaches

NA

LEADERSHIP INDICATORS

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

   Information relating to the Company's products, operations, and services is available through its corporate website: www.prakash.com. The website serves as a key platform for stakeholder communication and provides access to relevant corporate, operational, and product-related information.

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

   The Company's products are primarily supplied to industrial and business customers for use in downstream manufacturing processes. To support safe and responsible product utilization, each product lot is accompanied by relevant quality and technical documentation, including test certificates and heat-specific details. This enables customers to verify product specifications, ensure traceability, and utilize the products in accordance with their intended industrial applications.

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

   The Company has established customer communication and engagement processes under its ISO 9001:2015 certified Quality Management System (QMS). In the event of any potential disruption affecting product supply or customer commitments, timely communication is undertaken through designated customer relationship and sales channels. The Company follows documented procedures for customer communication, complaint handling, and issue resolution to ensure transparency and effective stakeholder engagement.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not applicable)**

   Yes

   If yes, provide details in brief.

   In addition to applicable regulatory requirements, the Company provides customers with supplementary product-related information to support quality assurance, traceability, and responsible usage. Product consignments are accompanied by relevant technical specifications, quality test reports, and heat-wise traceability details, enabling customers to verify conformity with required standards.

   The Company also undertakes periodic customer satisfaction assessments as part of its ISO 9001:2015 Quality Management System. Feedback received through these assessments is reviewed and analysed to identify improvement opportunities, enhance customer experience, and strengthen product and service quality. The insights gained are integrated into the Company's continuous improvement initiatives and customer-centric approach.

5. **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)**

   No. The entity primarily operates in a B2B model, wherein its products/services are provided directly to business clients. Consumer satisfaction is generally assessed through regular client interactions, feedback, service reviews and ongoing engagement rather than through formal consumer satisfaction surveys.