SANDEN
INNOVATING COMFORT

VIKAS GROUP

Business Responsibility & Sustainability Report (BRSR)

Annual Report 2025–2026



COMPRESSOR

HVAC

HOSE & PIPE

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About Sanden Vikas

Sanden Vikas India Private Limited (SVL), established in 1982 as a 50:50 joint venture between Vikas Group and Sanden Corporation, Japan, is a pioneer in India's automotive thermal solutions industry. Over four decades, SVL has expanded its capabilities across Compressor, HVAC, and Hose & Pipe manufacturing, serving leading automotive OEMs across multiple vehicle segments. The Company is recognised for its comprehensive compressor portfolio, including Fixed Displacement, Variable Displacement, and Scroll technologies. SVL continues to focus on innovation, quality, and sustainability, combining global technology expertise with strong local industry capabilities.

Vision

Become the world's leading supplier of automotive thermal systems and vehicle compressors.

Mission

Compressor ranks among the TOP 3 Thermal Management ranks among the TOP 5 by 2025

Core Values

1. TRUTH HONESTY INTEGRITY
We follow the principle of truth in our thoughts, action and results. We act with Honesty & Fairness always. We consider the consequences of our action. We make the transparent decisions and behave ethically to make the best use of resources entrusted to us.

2. RESPECT & DISCIPLINE
We treat each other with respect, courtesy and mutual trust. We respect the rules and regulations that apply at work. We respect different values, beliefs, cultures, loyalty and religions family.

3. CHALLENGE & INNOVATION
We benchmark with the best and strive for continuous improvement. We look for unconventional but effective solutions to achieve results. We see problems as challenges and generate new ideas to tackle them. We create value and overcome barriers by bold actions and 'out of box' thinking.

4. COLLABORATION
We acknowledge the importance of others views and ideas. We show a "win-win" state of mind and a willingness to discuss with open mind. We share knowledge and resources to reach a common goal readily. We work as a team, towards finding solutions.

5. CUSTOMER DELIGHT
We focus on our Customer's need. We look for ways to add values for the customer by improving our quality, cost, design and delivery. We respond to our customers quickly.



Message from ED

Sanden Vikas (India) Private Limited, we recognise sustainability as an integral part of responsible business growth and long-term value creation. We remain committed to improving environmental performance and strengthening the well-being of our employees and communities.

Our key priorities include energy efficiency, renewable energy, GHG emission reduction, water conservation and responsible waste management. We also focus on promoting responsible practices across our value chain and maintaining a safe, inclusive and engaging workplace. During the reporting period, we continued to implement initiatives focused on energy efficiency, renewable energy, water conservation and resource efficiency. We have also strengthened our sustainability governance through greater cross-functional participation and structured monitoring.

As part of our commitment to diversity and inclusion, we have set a target to achieve a 30% diversity ratio by 2030. To support progress towards this target, we have instituted quarterly Women Diversity Board meetings to review the status of women representation, discuss key challenges and identify opportunities to strengthen diversity and inclusion across the organisation. These discussions enable us to monitor progress and undertake focused initiatives to promote a more inclusive and diverse workplace.

As part of our renewable energy journey, we achieved 8.3% renewable energy across Sanden Vikas through rooftop solar and green power trading. Looking ahead, we are aspiring to enter into a long-term Power Purchase Agreement (PPA) to further increase our renewable energy consumption and support our transition towards a lower-carbon energy mix. Our energy efficiency initiatives have also contributed to reducing energy consumption and associated emissions. Through these initiatives, we have saved 3,94,110 kWh, resulting in a reduction of 280 tonnes of Scope 2 emissions. In addition, increased adoption of renewable energy helped us avoid approximately 717 tonnes of GHG emissions during the reporting period.

Water conservation remains another important area of focus. By applying 3R principles, we have saved 3,463 cubic meters of water and diverted 92.4% of waste from landfill. Also, as part of our commitment to water stewardship, we initiated Phase 1 of the Nirvi Village Water Conservation Project in Nirvi Village, Shirur Taluka, Pune, Maharashtra, where we constructed a percolation tank with a capacity of 24,300 cubic metres, supporting local water availability and strengthening community resilience.

In parallel, the company continues to invest in skilling and development initiatives for people from marginalized communities, benefiting 792 individuals during FY 2025–26. These initiatives are aimed at enhancing employability, building skills and creating opportunities for inclusive socio-economic development.

Going forward, we will continue to focus on reducing our environmental footprint, improving resource efficiency, increasing renewable energy adoption and progressing towards our long-term climate and water goals. We will also strengthen responsible sourcing, value-chain engagement, diversity and inclusion, and stakeholder participation.

We also remain committed to meaningful stakeholder engagement and continuous improvement. Through these efforts, we aim to integrate sustainability into our business decisions and create long-term value for all our stakeholders.



Abhimanyu Sharaff

Executive Director of Sanden Vikas

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SECTION A:

GENERAL DISCLOSURES



I. Details of the listed entity

Sanden Vikas (India) Private Limited is an unlisted entity and is creating the BRSR report on Voluntary Basis

S. No.	Particulars	Response
1	**Corporate Identity Number (CIN) of the Listed Entity**	U45202DL1982PTC014381
2	**Name of the Listed Entity**	Sanden Vikas (India) Private Limited ('the Company')
3	**Year of incorporation**	1982
4	**Registered office address**	Plot No. 57, Rama Road, New Delhi-110015
5	**Corporate address**	Plot No. 4, 20th Milestone, Main Mathura Road, Faridabad-121006
6	**E-mail**	info@sandenvikas.com
7	**Telephone**	0129-4196000
8	**Website**	https://sandenvikas.com/
9	**Financial year for which reporting is being done**	FY 2025-26
10	**Name of the Stock Exchange(s) where shares are listed**	Not Applicable, since the Company is currently unlisted and its shares are not listed on any stock exchange.
11	**Paid-up Capital**	₹ 2,962.5 Lacs
12	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:**	Name: Mr. Puneet Jain, Designation: General Manager- Finance, Corporate Planning & IT Telephone Number: 0129-4196011 Email Id: puneet.jain@sandenvikas.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):**	The disclosures under this report are made on a Standalone Basis, covering Sanden Vikas (India) Private Limited only, comprising its five manufacturing plants, two offices and six warehouses. Of the six warehouses, data has been reported for two warehouses which are owned/operated directly by the Company; the remaining four warehouses are outsourced to third-party service providers and, not being under the operational control of the Company, have been excluded from the scope of this report and no information/data in respect thereof has been disclosed against any indicator herein. The facilities covered under the reporting boundary are mentioned as follows:

S. No.	Entity	State	Address
1	Manufacturing Unit-1	Haryana	Sector 27, Faridabad
2	Manufacturing Unit-2	Haryana	Sector 57, FIT, Ballabgarh

S. No.	Particulars	Response	
S. No.	Entity	State	Address
3	Manufacturing Unit-3	Maharashtra	Sanaswadi, Pune
4	Manufacturing Unit-4	Haryana	Bhagola, Palwal
5	Manufacturing Unit-5	Gujarat	Sanand, Gujarat
6	Office	Chennai	Anna Salai, Chennai
7	Warehouse-1	Gujarat	Sanand, Gujarat
8	Warehouse-2	Tamil Nadu	Venpakkam Village, Chennai

14	**Name of assessment or assurance provider**	Resilient Sustainance Private Limited (RSustain India)
15	**Type of assessment or assurance obtained**	Limited assurance by Resilient Sustainance Private Limited (RSustain India) over the complete BRSR for FY 2025–26 • https://iica.nic.in/images/National-Guidelines-on-Responsible%20Business%20Conduct.pdf • https://www.sebi.gov.in/legal/circulars/jul-2023/brsr-core-framework-for-assurance-and-esg-disclosures-for-value-chain_73854.html • https://www.sebi.gov.in/legal/circulars/mar-2025/measures-to-facilitate-ease-of-doing-business-with-respect-to-framework-for-assurance-or-assessment-esg-disclosures-for-value-chain-and-introduction-of-voluntary-disclosure-on-green-credits_93102.html *FY 2024-25 data is being presented for comparative studies only

II.Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	**Manufacturing**	Manufacture of Air conditioning system, Hose and Pipe & Compressors for Passenger & Commercial Vehicles	97%
2	**Trading**	Compressor	3%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	**Compressor**	28192	58%
2	**Hose and Pipe**	2813	29%
3	**AC System**	2813	13%

III. Operations

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

Location	Number of plants*	Number of offices	Total
National	11	2	13
International	0	0	0

*The number of plants reported above eleven includes five manufacturing plants and six warehouses of the Company. Of the six warehouses, two are owned/operated directly by the Company, while the remaining four warehouses are outsourced to third-party service providers and are not under the operational control of the Company. Accordingly, while all eleven locations (five plants plus six warehouses) have been included in the count of plants for the purpose of this disclosure, data and information for the four outsourced warehouses have not been reported against any of the indicators/disclosures in this BRSR, as these are managed entirely by external parties and fall outside the Company's operational boundary for reporting purposes.

19. Markets served by the entity:

a.Number of locations

Locations	Number
National (No. of States)	Pan India
International (No. of Countries)	10

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

6.51%

c. A brief on types of customers

The Company primarily serves customers in the automotive sector, supplying automotive air-conditioning components to leading Original Equipment Manufacturers (OEMs), including Tata Motors, Mahindra & Mahindra, Renault, Volkswagen, Honda, and Maruti Suzuki. In addition, the Company caters to Sanden Group companies across domestic and international markets, supporting a diverse customer base within the automotive value chain.

IV. Employees

20. Details as at the end of Financial Year:

a.Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (B)	% (B / A)
EMPLOYEES						
1	Permanent (D)	608	570	94%	38	6%
2	Other than Permanent (E)	0	0	0%	0	0%
	Total employees (D + E)	**608**	**570**	**94%**	**38**	**6%**
WORKERS						
1	Permanent (F)	22	22	100%	0	0%
2	Other than Permanent (G)	2118	1919	91%	199	9%
	Total workers (F + G)	**2140**	**1941**	**91%**	**199**	**9%**

b. Differently abled Employees and workers:

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

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (B)	% (B / A)
DIFFERENTLY ABLED WORKERS						
1	Permanent (F)	0	0	0%	0	0%
2	Other than permanent (G)	24	17	71%	7	29%
	Total differently abled workers (F + G)	**24**	**17**	**71%**	**7**	**29%**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	0	0%
Key Management Personnel*	5	0	0%

*Key Managerial Personnel (KMP) includes four individuals who are also members of the Board of Directors.

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	11.5%	5.7%	11.1%	15.3%	17.8%	15.4%	14.3%	6.3%	14.1%
Permanent Workers	4.8%	0%	4.8%	20.8%	0%	20.8%	7.4%	0%	7.4%

V. Holding, Subsidiary and Associate Companies (including joint ventures)

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

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

VI. CSR Details

24. **(i) Whether CSR is applicable as per section 135 of Companies Act, 2013:** Yes
(ii)Turnover (in Rs.): ₹ 1,63,975.34 Lacs
(iii) Net worth (in Rs.): ₹ 16,260.49 Lacs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	(If Yes, then provide web-link for grievance redress policy)*	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	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	0	0	-	0	0	-
Employees and Workers	Yes	0	0	-	0	0	-
Customers	Yes	0	0	-	0	0	-
Value chain partners	Yes	0	0	-	0	0	-
Others (please specify)	-	-	-	-	-	-	-

*The Company has established a Grievance Redressal Policy for employees, which is available on the Company's intranet. For external stakeholders, a separate grievance redressal mechanism is in place, details of which are available on the Company's website and can be accessed at https://sandenvikas.com/uploads/files/stakeholder-grievance-redressal-policy.pdf]. The framework is supported by various internal policies, including the Vigil Policy, Policy on Prevention of Sexual Harassment (POSH), Code of Conduct, and Anti-Bribery and Anti-Corruption Policy, Human Rights Policy, which together provide multiple channels for reporting concerns or grievances.

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

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

The Company conducted a Double Materiality Assessment (DMA) to identify and prioritize material ESG topics from both Impact Materiality and Financial Materiality perspectives. The assessment considered the Company's operations and value chain, stakeholder perspectives, industry practices, peer disclosures and relevant ESG frameworks.
An initial universe of **124** ESG topics was identified and screened to arrive at **27** potentially material topics. These were assessed through **51** identified Impacts, Risks and Opportunities (IROs), incorporating inputs from **50** stakeholders.
Impact Materiality was assessed based on Scope, Scale, Irremediability and Likelihood, while Financial Materiality considered the Magnitude and Likelihood of the associated risks and opportunities. Topics scoring above **3.5** out of **5**, and/or identified as management-focus areas, were considered Double Material Topics.
The identified material topics were subsequently mapped to relevant KPIs, targets and action plans to support performance monitoring, management decision-making and sustainability disclosures.

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	Risk	Growing customer demand is expected to increase production volumes, which in turn is likely to result in higher GHG emissions from the Company's operations	The Company continuously monitors and reviews its GHG Emissions and is progressively adopting energy-efficient technologies and processes to reduce emission intensity across its operations	**Negative**: Increased expenditure on energy-efficient technologies, process improvements, and emission reduction initiatives to manage GHG emissions and meet regulatory requirements.

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)
2	Energy Management	Opportunity	Improving energy efficiency and increasing the share of renewable electricity in operations helps reduce energy costs, strengthens against energy price volatility, and supports compliance with evolving regulatory and customer expectations on decarbonization	Not Applicable	**Positive**: Improved energy efficiency leads to reduced energy consumption and lower operating costs, resulting in long-term cost savings.
3	Diversity, Equity & Inclusion	Opportunity	Fostering a diverse and inclusive workplace enhances employee engagement and drives innovation and creativity, contributing to improved business performance	Not Applicable	**Positive**: A diverse and inclusive workforce supports employee engagement, attracts and retains talent, and fosters a productive work environment.
4	Water Management	Risk	Rising water demand is contributing to depletion of the ground water table, posing a risk to water availability and security for the Company's operations	The Company is working on treatment and reuse of water to reduce freshwater consumption, and has implemented a rainwater harvesting system to augment water availability	**Negative**: Rising water demand and potential constraints in water availability may necessitate investments in water conservation, treatment, reuse, and harvesting infrastructure, resulting in increased capital and operational expenditure.

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)
5	Waste Management	Opportunity	Improved waste management practices help reduce dependence on secondary/virgin materials, supporting resource efficiency and circularity	Not Applicable	**Positive**: Improved waste management practices enhance resource efficiency, reduce waste disposal costs, and generate cost savings through better utilization and recycling of materials.
6	Supply Chain Management	Opportunity	A resilient and well-audited supply chain supports business continuity, especially during volatile or adverse market conditions	Not Applicable	**Positive**: A resilient supply chain supports business continuity, enhances operational stability, and contributes to sustainable long-term business performance.
7	Occupational Health and Safety Management	Risk & Opportunity	Maintaining a safe and healthy workplace is critical for employee well-being, operational continuity, and workforce productivity. Workplace incidents may impact employees and disrupt operations, while strong safety performance can enhance workforce engagement and operational efficiency.	The Company implements health and safety management practices, conducts regular training and awareness programmes, and maintains safety controls to prevent workplace incidents and promote a safe working environment.	Negative: Workplace incidents may result in costs related to medical treatment, compensation, corrective actions, and operational disruptions. Positive: Strong occupational health and safety performance can improve productivity, reduce absenteeism, and support long-term operational continuity.

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SECTION B:

MANAGEMENT AND PROCESS DISCLOSURES



Disclosure Questions	P 1	P 2	P 3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board?	Yes, the policies have been approved by the Board of Directors of the Company.								
c. Web Link of the Policies, if available	The Company has hosted its relevant policies on its official website, accessible to all stakeholders through the following web link: https://sandenvikas.com/cpage.aspx?mpgid=129&pgidtrail=133. Policies that are internal in nature are made available on the Company's intranet and are accessible only to authorized personnel.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	- ISO 27001:2022 (Information Security Management Systems) -IATF 16949(Quality Management System) -Ecovadis -ISO 45001:2018 (Occupational Health and Safety Management Systems) -ISO 14001:2015 (Environment Management System)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has made progress during FY 2025-26 towards its stated sustainability goals. The Company's performance against key targets is summarized below from the base year of FY 2023-24:								

S.No.	Commitment /Goal	Target	Timeline
1	Climate Change	Reduce GHG emissions intensity (Scope 1 and Scope 2) by 50% measured per unit of turnover	By 2030
2	Renewable Energy	Achieve 50% of electricity consumption from renewable energy sources	By 2030

Disclosure Questions	P 1	P 2	P 3	P4	P5	P6	P7	P8	P9

S.No.	Commitment /Goal	Target	Timeline
3.	Water Stewardship	- Achieve water neutrality across operations -Reduce the usage of freshwater by 30%	By 2030
4.	Waste Management	Achieve zero waste to landfill	By 2030
5.	Diversity, Equity & Inclusion (DE&I)	Achieve 30% representation under DE&I across the workforce	By 2030
6.	Responsible Supply Chain	Achieve 80% supplier coverage under ESG assessment/due diligence	By 2030
7.	Biodiversity	Achieve no net loss for biodiversity across operational sites	By 2035

6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.

The Company has made progress during FY 2025-26 towards its stated sustainability goals. The Company's performance against key targets is summarized below:

S.No.	2030 Commitment/Goal	Progress achieved in FY 2025–26
1	Net Zero in Scope 1 & 2	10% reduction in Scope 1 and Scope 2 emissions intensity achieved
2	RE 100	8.3% of energy procured from renewable sources through power trading and rooftop solar
3	Zero Waste to Landfill	92.4% of waste generated recovered through recycling, reuse, or other recovery methods
4	Water Neutral	Water restoration project has been implemented. The impact of the project is yet to be monitored and evaluated

Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure).

For the statement of the Executive Director, please refer to Page 4 of this Report.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

During the FY 2025-26, Mr. Puneet Jain, General Manager- Finance, Corporate Planning & IT, was nominated as responsible for implementation and oversight of the Business Responsibility policy(ies).

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.

The Company has established a Sustainability Steering Committee responsible for overseeing, directing, and addressing sustainability-related matters. The Committee comprises senior management representatives including Executive Director and Joint Managing Director who guide the Company's ESG strategy and monitor progress against its sustainability goals and commitments.

Composition of the Sustainability Steering Committee:

S.No.	Name	Designation
1	Mr. Abhimanyu Sharaff	Executive Director
2	Mr. Ryuhei Ushikubo	Joint Managing Director
3	Ms. Tanu Ahuja	ESG & Sustainability Head
4	Mr. Puneet Jain	General Manager- Finance, Corporate Planning & IT

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The performance against the policies is periodically reviewed by the Management Committee.									All the policies are placed periodically once a year before the Management Committee for review/approval of changes, if any.								
Compliance with statutory requirements of relevance to the principles and, rectification of any non-compliances	The Company complies with applicable statutory requirements on an ongoing basis, as per regulatory requirements and is reviewed by the Management Committee.									As and when required.								

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

P 1	P 2	P 3	P4	P5	P6	P7	P8	P9
The Company maintains an independent internal audit mechanism covering key organisational processes, functions, and critical policies. In addition, the Company periodically undertakes independent assessments of the implementation and effectiveness of certain policies and management systems, particularly those aligned with ISO standards, through third-party certification audits conducted by DNV Business Assurance India Private Limited. The Company's certifications include ISO 14001:2015 for Environmental Management Systems, ISO 45001:2018 for Occupational Health and Safety Management Systems, and ISO 27001 for Information Security Management Systems.								

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

Questions	P 1	P 2	P 3	P4	P5	P6	P7	P8	P9
The entitydoes not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available forthe task (Yes/No)									
It is planned to be donein the nextfinancial year (Yes/No)									
Any other reason (please specify)									

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SECTION C:

PRINCIPLE WISE PERFORMANCE DISCLOSURE



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	8	- Double Materiality Assessment - BRSR - Code of Conduct - POSH - Conflict of Interest - Health, Safety & Environment (EHS) - Human Rights - Cyber Security	100%
Key Managerial Personnel	8	- Double Materiality Assessment - BRSR - Code of Conduct - POSH - Conflict of Interest - Health, Safety & Environment (EHS) - Human Rights - Cyber Security	100%
Employees other than BoD and KMPs	28	- Health, Safety & Environment (EHS) - Fire Safety - ESG Awareness - Environmental Awareness - Governance, Ethics & Compliance - Operations & Supply Chain - Leadership & Behavioural Skills - CQI 9 Heat System Assessment Certification - 7 QC Tools - Measurement System Analysis (MSA) - Design Failure Mode Effect Analysis (DFMEA) - Awareness Session on 5 topics: 1. Code of Conduct, ABC, Vigil Mechanism Policy 2. POSH (Gender Sensitization) 3. IT Awareness 4. Global Compliance Activity 5. Myennvation	100%
Workers	136	- Training on policies such as Human rights, Anti-bribery, POSH, Vigil policy, etc.- Training on Health & Safety, PPEs, First Aid, Fire Fighting, etc.	100%

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

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been
Penalty/ Fine	No fines / penalties /compounding fees/ settlement amount were paid in proceedings by the entity or by directors/ KMPs with regulators/ law enforcement agencies/ judicial institutions during the current financial year.				
Settlement					
Compounding Fee					

Non- Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	No imprisonment/ punishment had occurred by the entity or by directors/ KMPs with regulators/ law enforcement agencies/ judicial institutions during the current financial year.			
Punishment				

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

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

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, the Company has adopted the Group-level Anti-Bribery and Anti-Corruption Policy, which is applicable to Sanden Vikas (India) Pvt. Ltd. The Policy reflects the Company's commitment to conducting business with integrity, fairness, transparency, and accountability and establishes a zero-tolerance approach towards bribery, facilitation payments, and other corrupt practices. It requires compliance with all applicable anti-bribery and anti-corruption laws and regulations.
The Policy applies to all Group entities, directors, employees, contractual personnel, consultants, and third parties associated with the Company, including suppliers, distributors, contractors, agents, and business partners.

It sets out key principles relating to the prohibition of bribery and corruption, avoidance of conflicts of interest, maintenance of accurate and transparent records, reporting of suspected or improper conduct, and protection of whistleblowers who raise concerns in good faith.
The Policy is available on the Company's website and can be accessed at:
https://sandenvikas.com/uploads/files/abc-policy.pdf

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

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

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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, as there were no cases of corruption and conflicts of interest which were reported during the year.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	80 Days	76 Days

9.Open-ness of business

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0%	0%
	b. Number of trading houses where purchases are made from	0%	0%
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales	a. Sales to dealers /distributors as % of total sales	1.79%	2%
	b. Number of dealers / distributors to whom sales are made	1	1
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	100%	100%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	47%	46%
	b. Sales (Sales to related parties / Total Sales)	2%	3%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	3%	21%
	d. Investments (Investments in related parties / Total Investments made)	9%	18%

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
The Company did not conduct any formal awareness programmes for its value chain partners during the reporting year. Going forward, the Company plans to introduce capacity building programmes in a phased manner to strengthen engagement, enhance awareness of responsible business practices, and promote alignment with the Company's sustainability and ethical business expectations across its value chain.		

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

Yes. The Company has established policies and procedures to avoid and manage conflicts of interest involving members of the Board. Directors are required to disclose their concern or interest in other entities by submitting Form MBP-1 in accordance with the provisions of the Companies Act, 2013. Additionally, the Company's Code of Conduct requires Board members to avoid situations that may result in a conflict between their personal interests and the interests of the Company. Directors are also required to abstain from discussing or voting on agenda items in which they have a material interest, and such disclosures are placed before the Board and duly recorded in the Board meeting minutes.

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.

	2025-26 Current Financial	2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	80%	80%	The Company's Research & Development expenditure is directed towards enhancing the energy efficiency of its products, thereby contributing to reduced energy consumption and lower environmental impact during product usage.
Capex	0.06%	0.01%	Technology upgradation projects have helped in reducing water and energy Consumption such Installation of STP/ ETP, VFDs, IE Rating motors

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

Yes, the Company has procedures in place for sustainable sourcing.

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

The Company is committed to promoting responsible, ethical, and sustainable procurement practices across its supply chain. To support this commitment, the Company has established a Supplier Code of Conduct that sets out expectations for suppliers in relation to ethical business practices, social responsibility, environmental stewardship, human rights, and compliance with applicable laws and regulations.
As part of the supplier onboarding process, suppliers are required to acknowledge and sign the Supplier Code of Conduct, thereby confirming their commitment to the stipulated requirements. The Company also uses a Supplier Checklist as part of its supplier onboarding and evaluation process to assess relevant compliance, social, environmental, and sustainability parameters.
During the reporting period, the Supplier Code of Conduct covered 63% of the Company's suppliers by value. The Company continues to strengthen its supplier engagement and intends to progressively enhance the coverage of the Supplier Code of Conduct across its value chain.

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

The Company's products are supplied directly to OEMs, which limits its ability to reclaim products at the end of their useful life. However, the Company participates in the Extended Producer Responsibility (EPR) framework for plastics used in packaging and distribution. Through this mechanism, the Company supports the responsible recycling, reuse, and recovery of plastic waste at the end-of-life stage, contributing to effective waste management and environmental sustainability.

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

Yes, the company is registered with CPCB for Plastic EPR for Import Category. The waste collection plan is in line with the EPR plan submitted to the Pollution Control Board.

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.

The Company has not conducted the Life Cycle Perspective/ Assessments for its products & services.

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 conducted any LCA for its products in the reporting financial year (FY 2025-26). The activity is planned in FY 2026-27 for 3 product families (Compressor, HVAC and Hose & Pipes)

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
Polypropylene TD20	20%	20%

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)	The Company, as a **B2B Tier-1 supplier**, supplies its products directly to OEM customers and, under its current business model, does not have direct responsibility for the end-of-life recovery or recycling of the final products or associated packaging materials, given the limited operational scope in this area. However, the Company participates in the **Extended Producer Responsibility (EPR) framework** for plastic packaging used in its operations, packaging, and distribution activities. Through this mechanism, the Company supports the responsible management, recycling, reuse, and recovery of plastic waste at the end-of-life stage, thereby contributing to effective waste management and					
E-waste						
Hazardous waste						

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Other waste	environmental sustainability. The Company continues to evaluate opportunities to strengthen its role in circular economy and resource recovery initiatives across its value chain.					

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	Total (A)	% of employees covered by									
		Health insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		No. (B)	% (B / A)	No. (C)	%(C / A)	No. (D)	%(D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent Employees											
Male	570	570	100%	570	100%	-	-	570	100%	570	100%
Female	38	38	100%	38	100%	38	100%	-	-	38	100%
Total	608	608	100%	608	100%	38	6%	570	94%	608	100%
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		No. (B)	% (B / A)	No. (C)	%(C / A)	No. (D)	%(D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent employees											
Male	22	22	100%	22	100%	-	-	22	100%	22	100%
Female	0	-	-	-	-	-	-	-	-	-	-
Total	**22**	**22**	100%	**22**	**100%**	**-**	**-**	**22**	**100%**	**22**	**100%**
Other than Permanent employees											
Male	1919	1919	100%	1919	100%	-	-	1919	100%	1919	100%
Female	199	199	100%	199	100%	199	100%	-	-	199	100%
Total	**2118**	**2118**	**100%**	**2118**	**100%**	**199**	**100%**	**1919**	**100%**	**2118**	**100%**

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the Company	0.03%	0.03%

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

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total Workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100% *	100%*	Yes	100% *	100% *	Yes
ESI	100%	100%	Yes	100%	100%	Yes
Others – please specify	-	-	-	-	-	-

*Employees who have successfully completed 5 years of tenure are entitled for Gratuity benefits.
Note: The above disclosure covers only permanent employees and permanent workers of the Company.

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

The Company is committed to building a workplace that is inclusive and accessible for all its employees and workers, including persons with disabilities.
At present, the Company's premises are equipped with lift facilities to facilitate movement across floors. While certain basic accessibility features are available, the Company recognizes the need to further strengthen its infrastructure to fully align with the requirements of the Rights of Persons with Disabilities Act, 2016.
In this regard, the Company is in the process of reviewing its facilities and will undertake necessary improvements in a phased manner to enhance accessibility at its offices and plants.

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

Yes. The Company has an Equal Opportunity Policy in place in line with the provisions of the Rights of Persons with Disabilities Act, 2016. The Policy is available on the Company's website at:
https://sandenvikas.com/uploads/files/equal-opportunity-policy.pdf

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

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

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, The Company has established a formal Employee Grievance Redressal Policy that provides a structured and accessible mechanism for employees and workers, across all categories, to raise grievances related to their employment. In addition to the formal policy, grievance boxes have been placed at the Company's premises to enable employees and workers to submit grievances. Grievances received through either channel are reviewed and addressed in a timely manner to ensure fair resolution. These frameworks collectively ensure that employee and worker concerns are handled in an unbiased and effective manner.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	608	0	0%	564	0	0%
Male	570	0	0%	540	0	0%
Female	38	0	0%	24	0	0%
Total Permanent Workers	22	0	0%	24	0	0%
Male	22	0	0%	24	0	0%
Female	0	-	-	0	-	-

8.Details of training given to employees and workers:

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	570	570	100%	540	540	100%
Female	38	38	100%	24	24	100%
Total	**608**	**608**	**100%**	**564**	**564**	**100%**
Workers						
Male	22	22	100%	24	24	100%
Female	0	0	0%	0	0	0%
Total	**22**	**22**	**100%**	**24**	**24**	**100%**

Notes:
1.Only Permanent Workers are included in the above disclosure.
2.Most of the Health & Safety trainings have been conducted through Town Hall Meetings.

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	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	570	570	100%	570	100%	540	540	100%	540	100%
Female	38	38	100%	38	100%	24	24	100%	24	100%
Total	**608**	**608**	**100%**	**608**	**100%**	**564**	**564**	**100%**	**564**	**100%**
Workers										
Male	22	22	100%	22	100%	24	24	100%	24	100%
Female	0	-	-	-	-	0	-	-	-	-
Total	**22**	**22**	**100%**	**22**	**100%**	**24**	**24**	**100%**	**24**	**100%**

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

Yes, the Company has implemented an integrated Occupational Health, Safety and Environmental Management System across all its manufacturing locations, covering all employees and workers, including third-party and contract workers under its operational control. The Company's management systems are certified to ISO 45001:2018 for Occupational Health and Safety Management System and ISO 14001:2015 for Environmental Management System. A structured framework is in place to promote a strong safety culture and ensure adherence to applicable health, safety and environmental protocols. The framework includes a defined OH&S policy, implementation guidelines, regular EHS training and induction programmes, shop-floor safety awareness, periodic inspections and audits, emergency preparedness, incident reporting, corrective actions, and systematic monitoring and record-keeping.

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 implemented a structured Hazard Identification and Risk Assessment (HIRA) procedure across its applicable operations to proactively identify and manage occupational health and safety risks. HIRA is conducted periodically by designated Process Owners and Cross Functional Teams with adequate knowledge of the respective activities and associated safety requirements. The process includes identification of hazards, risk assessment and analysis, evaluation of risk levels, and implementation of appropriate control measures. Based on the assessment, necessary corrective and preventive actions are identified, implemented and monitored for effectiveness. The HIRA process is periodically reviewed to address changes in processes, equipment, workplace conditions and identified risks, thereby supporting continuous improvement in occupational health and safety and maintaining a safe working environment for employees and workers.

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

Yes, the Company has established a structured mechanism for reporting and addressing work-related hazards. Through its internal portal, "**myeNovation**," employees can report health and safety observations, potential hazards, near misses, unsafe working conditions, and suggestions for improvement.
Workers may also report hazards and observations directly to their respective supervisors, who are responsible for recording the details on the myeNovation portal for further assessment and action. The reported observations and suggestions are reviewed by the relevant functions, and appropriate corrective or preventive actions are initiated. Actions are tracked to ensure that observations are addressed and closed within defined timelines.
The status of reported observations, actions, and key safety concerns is further reviewed during **quarterly Safety Committee Meetings**. This structured mechanism facilitates employee participation in identifying workplace hazards, strengthens the Company's hazard reporting and corrective action process, and supports continual improvement in occupational health and safety performance.

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

Yes, the Company provides employees and workers with access to non-occupational medical and healthcare services through applicable medical and health insurance benefits. These provisions extend healthcare support beyond work-related injuries and illnesses and are intended to support the overall health and well-being of the workforce.
As part of its preventive healthcare initiatives, the Company regularly organises health camps at its premises, facilitating periodic health check-ups, medical consultations, and health awareness programmes for employees and workers.
Eligible workers are covered under the Employees' State Insurance (ESI) Scheme, providing access to medical care and other applicable social security benefits. In addition, the Company provides life insurance coverage to employees and permanent workers, while accident insurance coverage is provided to 100% of employees and workers, including applicable contractual workforce categories.
Through these healthcare, insurance, and preventive health initiatives, the Company seeks to provide comprehensive support for the health, safety, and overall well-being of its workforce

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

Safety Incident/Number	Category*	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.13	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

* Including the contract workforce

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

The Company is committed to providing a safe and healthy workplace by adopting the requirements of ISO 45001 and the Sanden Global Safety Standard. The Company has established a comprehensive EHS Policy and Occupational Health & Safety framework to ensure consistent safety standards across its operations.

Key measures implemented by the Company include:

- **Hazard Identification and Risk Assessment (HIRA):** Regular identification of workplace hazards, risk assessment, and implementation of appropriate control measures.
- **Safety Monitoring and Audits:** Regular workplace inspections, Safety Gemba Walks, and internal and external safety audits to identify and address safety risks.
- **PPE and Safe Working Practices:** Provision of appropriate Personal Protective Equipment (PPE) to all workers involved in operations, along with monitoring of compliance with safety requirements.
- **Training and Awareness:** Regular EHS and safety training, Safety DOJO sessions, Safety Weeks, and Safety Months to strengthen safety awareness and culture.
- **Incident Management:** Systems for hazard, accident, and incident reporting, followed by corrective and preventive actions.
- **Emergency Preparedness:** Fire safety and emergency preparedness measures, including first-aid facilities and periodic emergency response drills.
- **Occupational Health:** On-site Occupational Health Centres (OHCs), periodic health check-ups and health camps, along with tie-ups with local hospitals for prompt medical care.
- **Permit to Work (PTW) System:** Implementation of a Permit to Work system for high-risk and non-routine activities to ensure proper risk assessment, authorisation, and implementation of required safety controls prior to commencement of work.
- **Regulatory Compliance:** Regular workplace monitoring and compliance with the Factories Act, 1948, applicable state-specific regulations, and other relevant occupational health and safety requirements.
- **Continuous Improvement:** Regular monitoring of safety performance and implementation of corrective and preventive actions to continuously improve workplace health and safety.

These measures support the Company's objective of preventing workplace injuries and illnesses, and fostering a strong safety-first culture across the organisation.

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

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

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of Company's plants and offices were assessed for health and safety practices and working conditions by third party during the reporting period.
Working Conditions	

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

Based on findings from periodic internal and external assessments, the Company implements corrective and preventive actions to address identified safety-related risks, gaps, and areas of improvement.
In the event of any safety-related incident, a detailed investigation and root cause analysis is undertaken to identify the underlying causes and determine appropriate corrective and preventive measures. Key learnings and actions arising from such investigations are communicated to relevant stakeholders across the organization to prevent recurrence and strengthen overall safety performance.

Leadership Indicators

1.Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees(Y/N) (B) Workers(Y/N).

Yes, the Company extends life insurance and compensatory coverage in the event of death of employees and workers, to provide financial support to their families/dependents.

- **Employees & Permanent Workers:** Covered under Life Insurance (LIC) and Personal Accident Insurance.
- **Workers (other than permanent):** Covered under ESIC benefits and Personal Accident Insurance.

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

The Company is committed to ensuring that all statutory dues are paid not only within the Company but also by its partners across the value chain. This commitment is embedded in the Company's Supplier Code of Conduct and forms a key criterion in its supplier assessment and onboarding process. To enforce this, the Company has implemented the following compliance measures:

- **GST Compliance:** Periodic GST reconciliations are carried out to confirm that vendors have deposited the GST collected from the Company, ensuring consistency with filed returns and supporting regulatory transparency.
- **PF and ESI Compliance (for manpower service providers):** Vendors are required to submit monthly PF and ESI challans, along with proof of payment, to ensure adherence to statutory norms.

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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable Employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	0	0	0	0
Workers	1	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, the Company does not have a formal transition assistance programme for employees approaching retirement or termination of employment. However, on a case-to-case basis, experienced employees may be retained as advisors, based on business requirements and mutual agreement.

5.Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	58%
Working Conditions	58%

6.Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No

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

Essential Indicators

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

The Company identifies its key stakeholder groups through stakeholder engagement and materiality assessment processes, taking into consideration stakeholders' level of influence on the Company, their interest in its operations, and the potential impact of the Company's activities on them.
Key stakeholder groups include employees and workers, customers, suppliers and business partners, shareholders/investors, local communities, regulators, and other relevant stakeholders. The Company engages with these stakeholders through appropriate channels such as meetings, discussions, surveys, feedback mechanisms, and other forms of regular interaction, depending on the nature of the stakeholder group.
Feedback and concerns received through stakeholder engagements are considered while identifying and prioritising material ESG issues. These material issues are subsequently incorporated into the Company's business strategy, sustainability initiatives, objectives, and ESG reporting, enabling the Company to address stakeholder expectations and continuously enhance its sustainability performance.

2.List stakeholder groups identified as key for your entityand 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 & Workers	No	Email, Phone, Meetings	As and when required	Employee well-being, workplace safety, training, performance, career development, grievance redressal and organizational culture.
Customers	No	Email, Phone, Meetings	As and when required	Product quality, delivery performance, customer satisfaction, audits, complaints resolution and business requirements.
Suppliers & Business Partners	No	Email, Phone, Meetings	As and when required	Supply chain performance, quality standards, compliance requirements, business continuity and responsible sourcing practices.
Shareholders / Owners (Investors)	No	Email, Phone, Meetings	As and when required	Business performance, strategic priorities, financial results, governance matters and long-term value

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
Management & Leadership	No	Email, Phone, Meetings	As and when required	Operational performance, risk management, ESG priorities, strategic planning and business improvement initiatives.
Government & Regulatory Authorities	No	Email, Phone, Meetings	As and when required	Regulatory compliance, statutory filings, legal requirements, inspections and policy-related matters.
Local Communities	Yes	Email	As and when required	Community development, CSR initiatives, local employment opportunities, environmental and social impact concerns, and grievance resolution.
Financial Stakeholders (Banks & Lenders)	No	Email, Phone, Meetings	As and when required	Financial performance, credit requirements, risk management, compliance and funding-related discussions.
Industry & Business Associations	No	Email, Phone, Meetings	As and when required	Industry developments, regulatory changes, best practices, sustainability initiatives and sector collaboration.
Civil Society / NGOs	No	Email, Phone, Meetings	As and when required	Community welfare, social development initiatives, inclusion, ESG-related concerns and stakeholder collaboration.
Academic / Technical Institutions	No	Email, Phone, Meetings	As and when required	Talent development, research collaborations, skill-building, internships and technical knowledge exchange.

Leadership Indicators

1.Provide the processesfor 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 engages with its stakeholders on economic, environmental, and social matters through designated functional heads who maintain regular interactions with various stakeholder groups through appropriate communication channels.

Stakeholder feedback, concerns, and expectations are reviewed by the respective functional heads and considered as part of operational and management decision-making processes. Significant matters, strategic issues, and material stakeholder concerns, including those relating to key customers, are escalated to the Managing Director (MD) for review and appropriate action.

Through this structured approach, stakeholder perspectives are incorporated into business decisions, risk management processes, operational improvements, and sustainability initiatives, ensuring that material issues are addressed at the appropriate level of management and governance.

2.Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. The Company uses stakeholder consultation as an important input for identifying and managing environmental and social topics. Feedback received from key stakeholder groups, particularly customers and local communities, is considered while developing sustainability initiatives, operational improvement plans, and long-term business objectives.

For example, environmental and sustainability-related targets are developed in consultation with major customers, taking into account their expectations, requirements, and evolving industry standards. These inputs help the Company align its environmental performance, resource efficiency initiatives, and sustainability objectives with stakeholder expectations and business requirements.

The Company also engages with local communities to understand their needs and concerns. Inputs received regarding the need for improved access to water in the surrounding communities contributed to the development and implementation of the Nirvi Project, aimed at supporting community water requirements and enhancing local well-being.

Through such engagements, stakeholder feedback is integrated into the Company's policies, programmes, and activities, enabling it to address material environmental and social issues while creating value for both the business and its stakeholders.

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

The Company engages with local communities, including vulnerable and marginalized groups, to understand their needs and concerns and implements targeted CSR initiatives to address identified issues.

The company invests in skilling and development of people from marginalized community with 792 beneficiaries in FY 2025-26.

One such instance relates to water availability concerns raised by communities in Pune. Based on community consultations and assessment of local needs, the Company supported the development of percolation tank under the Nirvi Project to enhance water availability, support groundwater recharge, and improve access to water for the local community.

Through its CSR initiatives, the Company seeks to address community needs in a structured and sustainable manner, thereby contributing to the well-being and development of vulnerable and marginalized stakeholder groups.

For further details on the Company’s engagement and initiatives, Annual Report on CSR Activities forming part of the Directors’ Report in the Annual Report for FY 2025-26.

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 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees /workers covered (B)	% (B / A)	Total (C)	No. of employees /workers covered (D)	% (D / C)
Employees						
Permanent	608	608	100%	564	564	100%
Other than permanent	0	-	-	0	-	-
Total Employees	**608**	**608**	**100%**	**564**	**564**	**100%**
Workers						
Permanent	22	22	100%	24	24	100%
Other than permanent	2118	2118	100%	1674	1674	100%
Total Workers	**2140**	**2140**	**100%**	**1698**	**1698**	**100%**

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C /A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	608	0	0%	608	100%	564	0	0%	564	100%
Male	570	**0**	**0%**	570	100%	540	**0**	**0%**	540	100%
Female	38	**0**	**0%**	38	100%	24	**0**	**0%**	24	100%

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C /A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Other than Permanent	0	-	-	-	-	0	-	-	-	-
Male	0	-	-	-	-	0	-	-	-	-
Female	0	-	-	-	-	0	-	-	-	-
Workers										
Permanent	22	0	0%	22	100%	24	0	0%	24	100%
Male	22	0	0%	22	100%	24	0	**0%**	24	100%
Female	0	-	-	-	-	0	-	-	-	-
Other than Permanent	2118	0	0%	2118	100%	1674	0	0%	1674	100%
Male	1919	0	0%	1919	100%	1518	0	**0%**	1518	100%
Female	199	0	0%	199	100%	156	0	**0%**	156	100%

3.Details of remuneration/salary/wages

a. Median remuneration / Wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (In Lakhs)	Number	Median remuneration/ salary/ wages of respective category (In Lakhs)
Board of Directors (BoD)	6	102.06	0	0
Key Managerial Personnel*	5	102.06	0	0
Employees other than BoD and KMP	570	5.30	38	4.55
Workers	22	5.66	0	0

1. Four individuals are common to both the Board of Directors (BOD) and Key Managerial Personnel (KMP) categories. Accordingly, their remuneration has been considered under both categories for the purpose of calculating median remuneration.
2.For the purpose of calculating median remuneration, only permanent workers have been considered.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	10%	8%

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

Yes. The Company has a Grievance Redressal Committee responsible for addressing human rights impacts or issuescaused or contributed to by the business.

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

The Company has established internal mechanisms to receive, address, and redress grievances related to human rights issues, including the following:

- **Employee Grievance Redressal Policy:** A formal policy outlining the process for raising and resolving grievances, accessible to employees through the Company's intranet.
- **Grievance Boxes**: Physical grievance boxes placed on-site at Company premises to enable employees and workers to submit grievances conveniently, including anonymously if preferred.
- **POSH Policy:** A dedicated Prevention of Sexual Harassment (POSH) Policy and Internal Committee (IC) to receive, investigate, and redress complaints relating to sexual harassment at the workplace, in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

These mechanisms collectively ensure that grievances relating to human rights issues, including those concerning working conditions, fair treatment, and harassment, are received and addressed in a structured and confidential manner, with appropriate escalation and resolution processes in place.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human Rights related issues	0	0	-	0	0	-

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

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

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

The Company's Employee Grievance Redressal Policy and POSH Policy incorporate provisions to protect complainants from any adverse consequences arising from raising a complaint related to discrimination or harassment. Key safeguards include:

- **Confidentiality: C**omplaints are handled with strict confidentiality, and the identity of the complainant, respondent, and witnesses is protected throughout the investigation process.
- **Non-Retaliation:** The Company maintains a strict non-retaliation stance, prohibiting any form of victimization, harassment, or adverse action against a complainant, witness, or any individual involved in good faith in the complaint or investigation process.
- **Fair and Impartial Investigation:** Complaints are investigated in a fair, timely, and unbiased manner by designated authorities/committees, including the Internal Committee (IC) under the POSH Policy.
- **Disciplinary Action Against Retaliation:** Any instance of retaliation or adverse action against a complainant, if identified, is treated as a serious violation of Company policy and is subject to appropriate disciplinary action.

These mechanisms are designed to encourage employees and workers to report grievances without fear of reprisal, thereby fostering a safe, fair, and trustworthy work environment.

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

Yes, human rights requirements form part of the Company's business agreements and contracts, embedded through the Company's Supplier Code of Conduct and related contractual clauses with business partners and vendors.

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 the Company's plants and offices were assessed internally by the entity for child labour, forced/involuntary labour, sexual harassment, discrimination at the workplace, and wages, during the reporting period.
Forced/involuntary Labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	Not Applicable

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

Not applicable, as no significant risks or concerns were identified pursuant to the assessments conducted under the parameters covered in Question 10 during the reporting period.

Leadership Indicators

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

During the year, no human rights grievances or complaints were reported. Accordingly, no modifications to business processes were required or undertaken.

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

The Company's Human Rights Due Diligence covers employees and workers across its operations, with focus on key areas including child labour, forced labour, human trafficking, working conditions, working hours, freedom of association, grievance mechanisms, and other applicable human rights risks and is extended to all the Sanden Vikas operations/units. The Company's Human Rights Policy is available on its official website at the following link: https://sandenvikas.com/uploads/files/human-rights-policy.pdf

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

The Company is committed to building a workplace that is inclusive and accessible for all its visitors, including persons with disabilities.
At present, the Company's premises are equipped with lift facilities to facilitate movement across floors. While certain basic accessibility features are available, the Company recognizes the need to further strengthen its infrastructure to fully align with the requirements of the Rights of Persons with Disabilities Act, 2016.
In this regard, the Company is in the process of reviewing its facilities and will undertake necessary improvements in a phased manner to enhance accessibility at its offices and plants.

4.Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	58%
Discrimination at workplace	58%
Child Labour	58%
Forced Labour/ Involuntary Labour	58%
Wages	58%
Others- please specify	58%

The Company's Human Rights Policy is available on its official website at the following link: https://sandenvikas.com/uploads/files/human-rights-policy.pdf

5.Provide details of any corrective actions taken or underway to address significant risks/ concerns arising from the assessments at Question 4 above.
Not applicable, as no significant risks or concerns were identified pursuant to the assessments conducted under the parameters covered in Question 4 above during the reporting period.

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

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From Renewable sources (in Giga Joules)		
Total electricity consumption (A)	3637	1051
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumption from renewable sources (A+B+C)	3637	1051
From Non-Renewable sources (in Giga Joules)		
Total electricity consumption (D)	40,300	34,160
Total fuel consumption (E)	16,085	11827
Energy consumption through other sources (F)	0	0
Total energy consumption from non- renewable sources (D+E+F)	56,385	45,987
Total energy consumed (A+B+C+D+E+F)	60,021	47,038
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	0.000003660	0.000003730
Energy intensity per rupee of turnover adjusted for Purchasing power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	0.0000744	0.0000770
Energy intensity in terms of physical output	0.00473108	0.00480921
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

* The source for Purchasing Power Parity (PPP) is International Monetary Fund (IMF). The PPP rates considered is 20.34 as per the 2026 update.
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.
Yes, the assurance is currently being carried out by an external agency. The name of the external agency will be disclosed upon completion of the assurance process.

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.

The Company does not have any sites or facilities identified as Designated Consumers under the Performance, Achieve and Trade (PAT) Scheme of the Government of India. Accordingly, no targets have been prescribed for the Company under the PAT Scheme.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	37,575	34,411
(iii) Third party water	657	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**38,232**	**34,411**
Total volume of water consumption (in kilolitres)	**25,654**	**27,120**
Water intensity per rupee of turnover (Total water consumption /Revenue from Operations)	0.000001565	0.000002150
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000318	0.0000444
Water intensity in terms of physical output	0.002022137	0.002772768
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

4.Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water	**0**	**0**
- No treatment	-	-
- With treatment -please specify level of treatment	0	0
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment - please specify level of treatment - ETP & STP with first level of treatment	6,7959.76	4,711
Total water discharge (in kilolitres)	**6796**	4711

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

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

No, The Company has not currently implemented a Zero Liquid Discharge (ZLD) mechanism. However, the Company is in the process of planning its implementation at the relevant plant(s), with installation targeted for the next financial year. The proposed ZLD system will support enhanced treatment and reuse of water and help minimise liquid discharge.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Nox	Kg	282	198
Sox	Kg	74	55
Particulate matter (PM)	Kg	23	9.81
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please Specify	NA	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.
Yes, the assurance has been carried out by an independent external agency, Resilient Sustainance Private Limited (RSustain India).

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	2,903	2146
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	7,529	6737
(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO_2e/per rs turnover	0.000000636	0.000000704

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO_2e/IUSD	0.00001294	0.000014551
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO_2e/unit output	0.000822317	0.000908204
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.
Yes, the assurance is currently being carried out by an external agency. The name of the external agency will be disclosed upon completion of the assurance process.

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

Yes. The Company has undertaken initiatives to reduce Greenhouse Gas (GHG) emissions and has established long-term targets for reducing its carbon footprint. Key initiatives include improving energy efficiency across operations and increasing the share of electricity sourced from renewable energy. The Company has set the following targets:

- **GHG Emissions**: Reduce Scope 1 and Scope 2 GHG emissions intensity by 50% per unit of physical output by 2030 from base year FY 2023-24.
- **Renewable Energy:** Achieve 50% of electricity consumption from renewable energy sources by 2030.
- To support these targets, the Company is implementing energy efficiency projects, optimisation of energy-consuming equipment and processes, and renewable energy procurement. These initiatives are aimed at reducing energy consumption, increasing the use of renewable energy and progressively lowering GHG emissions intensity across operations from base year FY 2023-24.

The Company's ESG Policy is available on its official website at the following link:
https://sandenvikas.com/uploads/files/svl-esg-policy.pdf

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	59.6	26.57
E-waste (B)	0.8	0
Bio-medical waste (C)	0.00383	0.00482
Construction and demolition waste (D)	0	0

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Battery waste (E)	3.9	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	110.57	62
Other Non-hazardous waste generated (H). Please specify, if any.	798.3	398.21
Total (A+B + C + D + E + F + G + H)	**973.174**	**486.785**
Waste intensity per rupee of turnover (Total waste generated (Metric Tonnes) / Revenue from operations)	0.00000005935	0.00000003860
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated (Metric Tonnes) / Revenue from operations adjusted for PPP)	0.00000120715	0.00000079742
Waste intensity in terms of physical output (Metric Tonnes/Employee)	0.00007670892	0.00004976923
Waste intensity (optional) – the relevant metric may be selected by the entity	0	0
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	791.11	427.81
(ii) Re-used	0	0
(iii) Other recovery operations	108.38	57.77
Total	**899.49**	**485.577**

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.00383	0.00482
(ii) Landfilling	73.6	1.21
(iii) Other disposal operations	-	-
Total	**73.60383**	**1.21482**

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

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

Sanden Vikas (India) Private Limited has a Waste Management Policy and follows a systematic approach covering waste segregation, safe storage, recycling, treatment and disposal.
Hazardous and non-hazardous wastes are segregated at source. Recyclable waste such as metal, paper, plastic and packaging materials is sent to authorized recyclers, while hazardous waste such as used oil, chemical waste, contaminated materials and sludge is handled and disposed of through authorized agencies as per applicable regulations.
The company does not use toxic or hazardous substances in its products/processes. Other chemicals used in operations are properly stored, labelled and handled, with SDS/MSDS maintained and appropriate employee training and PPE provided. Waste generation and disposal records are maintained to ensure traceability, compliance and continual improvement.

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

S.No.	Location of operations/offices	Type of Operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The Company does not have any operations/offices in/around ecologically sensitive areas.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
The Company confirms that none of its existing operations, offices, plants, or project sites have received any notification, direction, or regulatory requirement under the Environmental Impact Assessment (EIA) Notification, 2006, or its subsequent amendments, mandating the undertaking of an Environmental Impact Assessment. Accordingly, no EIA studies or associated Environmental Clearances have been required or undertaken for the Company's existing operational sites, offices, or plants.					

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

Yes, the Company is compliant with all the applicable environmental laws/ regulations/ guidelines in India.

S. No.	Specify the law / regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Since there is no non-compliance with the applicable environmental laws/ regulations / guidelines in India during the reporting period, the detailed disclosure format is not applicable.				

Leadership Indicators

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

For each facility / plant located in areas of water stress, provide the following information:
(i)Name of the area: Sector 27A, Faridabad and Sector 57, FIT, Ballabgarh
(ii)Nature of operations: Manufacturing of Compressors and Hose & Pipes
(iii)Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	20,111+10,049=30,160	16,742+8,561= 25,303
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	**20,111+10,049=30,160**	**16,742+8,561= 25,303**
Total volume of water consumption (in kilolitres)	**15,284+7,105=22,389**	**13,740+6,245=19,949**
Water intensity per rupee of turnover (Water consumed / turnover)	0.000001365	0.000001582
Water intensity (optional) – the relevant metric may be selected by the entity	0	0
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	-	-
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment		
- With treatment – please specify level of treatment	6,354	4,248
Total water discharged (in kilolitres)	**6,354**	**4,248**

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

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)		Scope-3 emissions are not considered by the Company presently. The Company is in the process of laying down the roadmap in the near future.	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?(Y/N) If yes, name of the externalagency.
Yes, the assurance has been carried out by an independent external agency, Resilient Sustainance Private Limited (RSustain India)

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

The Company does not have any operations or offices located in or around ecologically sensitive areas. Accordingly, no significant direct or indirect impact on biodiversity in such areas has been identified during the reporting period, and the disclosure is presently not applicable.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
The company has undertaken several initiatives to improve water and energy efficiency and reduce environmental impacts, including the installation and optimisation of ETP/STP systems, Variable Frequency Drives (VFDs), and IE-rated high-efficiency motors. These initiatives are aimed at improving equipment efficiency, optimising resource utilisation, reducing energy consumption and strengthening wastewater management. The impact of these initiatives has been measured through monitoring of energy and water consumption and associated environmental performance indicators. The initiatives have contributed to improved resource efficiency and reductions in 3,94,110 kWh of energy units corresponding to 280 tonnes of Scope 2 emission and saving of 3463 cubic meter of water through water efficiency projects.			

5.Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.
Yes. The Company has established an Onsite Emergency Preparedness & Response Plan for our sites covered in the reporting boundary (such as SVL Faridabad, SVL Ballabgarh, SVL Pune, SVL Bhagola, SVL Gujarat, Office in Chennai, Warehouse 1 - Gujarat and Warehouse 2 - Chennai) to ensure preparedness and continuity of critical operations during emergencies and unforeseen events. The plan covers identification and assessment of potential risks such as fire, natural disasters, equipment failure, utility interruption and other operational emergencies. It defines emergency response procedures, roles and responsibilities, communication protocols, evacuation and recovery measures, and restoration of critical operations. Emergency preparedness is supported through periodic mock drills, training, fire and emergency response systems, and review of the plan is conducted annuallly for continual improvement.
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.
No Significant adverse effects have been noticed from the assessed value chain partners (58% by value)
7.Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.
58% of value chain partners by value has been assessed for environmental impacts
8.How many Green Credits have been generated or procured:
a. By the listed entity: The Company has not generated or procured any Green Credits during the reporting period. **b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners:**No Green Credits have been generated or procured by the top ten value chain partners during the reporting period.

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. : 5

b. List the top 10 trade and industrychambers/ 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	Automotive Component Manufacturers Association of India (ACMA)	National
2	Confederation of Indian Industry (CII)	National
3	Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
4	PHD Chamber of Commerce and Industry (PHDCCI)	National
5	Society of Indian Automobile Manufactures (SIAM)	National

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

Name of authority	Brief of the case	Corrective action taken
The Company has not received any adverse orders from regulatory authorities relating to anti-competitive conduct during the reporting period. Accordingly, no corrective actions were required or undertaken in this regard.		

Leadership Indicators

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

S.No.	Public Policy Advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly /Others-please specify)	Web Link, if available
The Company engages with industry associations, regulatory bodies, and other relevant stakeholders, either directly or through industry forums, on matters relating to business operations, industry development, sustainability, and regulatory requirements. Such engagements are undertaken in a transparent and responsible manner to provide industry perspectives and support informed policy discussions. During the reporting period, the Company did not independently advocate any material public policy position.					

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 basedon 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
The Company did not undertake any projects during the current financial year that required a SIA under applicable laws. Accordingly, the disclosure is not applicable for the reporting period.					

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

S.No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
The Company did not undertake any projects during the reporting period that required Rehabilitation and Resettlement (R&R) under applicable laws or regulations. Accordingly, the disclosure is not applicable.						

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

The Company has established a structured grievance redressal mechanism for communities through its Grievance Redressal Policy, which is available on the Company's website https://sandenvikas.com/uploads/files/stakeholder-grievance-redressal-policy.pdf. Community members may raise concerns related to the Company's operations, social impacts, environmental matters, or CSR activities through designated channels, including the CSR team and authorized representatives.

All grievances are acknowledged, reviewed, and investigated in a fair, transparent, and timely manner. Grievances are initially addressed by the CSR Officer, with unresolved matters escalated to the CSR Head and, if necessary, to the Executive Director for final resolution. The Company also engages with communities through regular interactions, CSR initiatives, and feedback mechanisms to identify and address concerns proactively.

The grievance redressal process is guided by the principles of accessibility, confidentiality, fairness, non-retaliation, and continuous improvement, ensuring effective resolution of community concerns and strengthening stakeholder trust.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	15%	16%
Directly from within India	65%	52%

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 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	21%	25%
Semi-Urban	23%	26%
Urban	0	0
Metropolitan	56%	49%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
The Company did not undertake any projects during the current financial year that required a SIA under applicable laws. Accordingly, no negative social impacts were identified requiring mitigation actions during the reporting period.	

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

S.No.	State	Aspirational District	Amount Spent (In INR)
The Company has not undertaken any CSR projects in designated aspirational districts as identified by the government bodies during the current financial year.			

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

The Company does not have a Preferential Procurement Policy, where it gives preference to purchase from suppliers comprising marginalized/vulnerable groups.

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

The Company does not have a specific preferential procurement policy for marginalized or vulnerable groups. However, as part of its supplier base, the Company procures goods and services from Micro, Small and Medium Enterprises (MSMEs), which account for approximately 15% of its procurement spend. The Company remains committed to providing fair and equitable business opportunities to eligible suppliers, including MSMEs, in line with its procurement practices and business requirements.

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

15%

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

S. No.	Intellectual Property based on traditional knowledge	Owned Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
The Company has one patent that has been awarded and another that has been applied for. The awarded patent has contributed to improving the Company's environmental performance; however, the environmental impact of the patent has not been quantitatively measured or quantified by the Company at present.				

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

Name of authority	Brief of the Case	Corrective action taken

6.Details of beneficiaries of CSR Projects:

S. No.	CSR Projects	No. of persons benefitted from CSR Projects	%of beneficiaries from vulnerable and marginalized groups
1	Skilling and Development	792	100%- from Marginalized Groups
2	Water conservation project	2488	100%









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

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

The Company has established multiple channels to receive and address customer complaints and feedback effectively.
The Company engages with customers regularly through various channels, including emails, phone calls, face-to-face meetings, and plant visits, to gather insights and feedback.
To facilitate complaint registration and resolution, a dedicated CRM Portal and Mobile App are made available for business partners. Additionally, a dedicated phone number and email ID, operational from 9:00 a.m. to 5:00 p.m., are available to support end users of the Company's products.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product.	Not applicable, as the Company operates in a B2B model and its products do not directly reach end customers.
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	-
Cyber-security	0	0	-	0	0	-
Delivery of essential Services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Others	0	0	-	0	0	-

4.Details of instancesof product recallson account of safety issues:

	Number	Reasons for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	

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

Yes. The Company has a framework and policy in place on cyber security and risks related to data privacy. The Policy is currently available on the Company's website, accessible at: https://sandenvikas.com/Uploads/PDF/privacy-policy-sanden-vikas.pdf

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

During the reporting period, the Company did not receive any complaints relating to advertising, delivery of essential services, cybersecurity, or customer data privacy. Further, there were no instances of product recalls, nor were any penalties imposed or actions taken by regulatory authorities relating to the safety of products or services. Accordingly, no corrective actions were required or undertaken in this regard.

7.Provide the following information relating to data breaches:

a. Number of instances of data breaches	No instances of data breaches were identified.
b. Percentage of data breaches involving personally identifiable information of customers	Since no instances of data breaches were identified during the reporting period, no breaches involving personally identifiable information of customers were reported.
c. Impact, if any, of the data breaches	As no instances of data breaches were identified during the reporting period, there was no impact on customer or business data arising from such incidents.

Leadership Indicators

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

Information on the Company's products and services can be accessed through its website: https://sandenvikas.com/

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

The Company supplies its products directly to OEMs, who are responsible for assembling and delivering the final products to end customers. As a result, the Company has a limited role in educating or informing end users about the safe and responsible use of its products.

3.Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
The Company does not directly provide essential services. However, it is committed to minimising disruptions to its customers' operations and maintains consistent and proactive communication with clients to support the smooth functioning of their operations.
4.Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable). If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)
During the reporting period, the Company did not receive any complaints relating to advertising, delivery of essential services, cybersecurity, or customer data privacy. Further, there were no instances of product recalls, nor were any penalties imposed or actions taken by regulatory authorities relating to the safety of products or services. Accordingly, no corrective actions were required or undertaken in this regard. With regard to consumer satisfaction, yes, the Company receives a Customer Score Card from individual OEMs on a monthly basis, evaluating performance based on parameters such as field concerns, line concerns, audit score ratings, quality, and delivery. This serves as a structured mechanism for assessing and monitoring customer satisfaction on an ongoing basis.

GRI Index – BRSR vs GRI Standards

SEBI – BRSR Framework	GRI Standards and Disclosures	SDG Mapping
A: Section A: General Disclosures		
I. Details of Entity profile, reporting period, boundary & assurance		
A-I.1–15	GRI 2-1, 2-2, 2-3, 2-5	SDG-16
II. Activities & Products / Services		
A-II.16–17	GRI 2-6	SDG-8,9
III. Operations, Locations & markets		
A-III.18–19	GRI 2-1, 2-6	SDG-8,9
IV. Employees/Workers & differently abled workforce		
A-IV.20	GRI 2-7, 2-8	SDG -5,8,10
IV. Women representation on Board/KMP		
A-IV.21	GRI-405-1	SDG-5,10
IV. Employees/Workers turnover		
A-IV.22	GRI-401-1	SDG-8
V. Holding, Subsidiary and Associate Companies (Including joint ventures)		
A-V.23	GRI 2-2(a)	SDG-16
VI. CSR Details		
A-VI.24	GRI 413-1	SDG-1 ,4 ,6 ,8 ,10 ,11
VII. Transparency and Disclosure Compliances _ 25. Complaints/Grievances, 26. Material sustainability issues		
A-VII.25	GRI 2-25 ,2-26	SDG-16
A-VII.26	GRI-3-1 ,3-2 ,3-3	SDG-12 ,13, 16

SEBI – BRSR Framework	GRI Standards and Disclosures	SDG Mapping
B: Section B: Management and Process Disclosures		
Policy & Management Processes		
B1 a, b, c	GRI 2-23	SDG 16
B2	GRI 2-24	SDG 16
B3	GRI 2-23	SDG 12, 16
B4	GRI 2-23	SDG 12, 16
B5	GRI 3-3	SDG 6, 7, 8, 12, 13, 16
B6	GRI 3-3	SDG 6, 7, 8, 12, 13, 16
Governance, Leadership and Oversight		
B7	GRI 2-22(a), 2-12(a)	SDG 16
B8	GRI 2-13	SDG 16
B9	GRI 2-9	SDG 16
B10	GRI 2-12(a), 2-13(a)	SDG 16
B11	GRI 2-16(a), 2-26	SDG 16
B12	GRI 2-27	SDG 16
VI. CSR Details		
A-VI.24	GRI 413-1	SDG-1 ,4 ,6 ,8 ,10 ,11
VII. Transparency and Disclosure Compliances _ 25. Complaints/Grievances, 26. Material sustainability issues		
A-VII.25	GRI 2-25 ,2-26	SDG-16
A-VII.26	GRI-3-1 ,3-2 ,3-3	SDG-12 ,13, 16

SEBI – BRSR Framework	GRI Standards and Disclosures	SDG Mapping
C: Section C: Principle wise Performance Disclosure		
PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.		
Essential Indicators		
P1-E1	GRI 2-17 ,205-2 ,404-2	SDG -4,8,16
P1-E2	GRI 2-27	SDG 16
P1-E3	GRI 2-27	SDG 16
P1-E4	GRI 205-2, 3-3	SDG 16
P1-E5	GRI 205-3	SDG 16
P1-E6	GRI 2-15, 2-26	SDG 16
P1-E7	GRI 205-3, 2-26	SDG 16
P1-E8	GRI 2-6	SDG 8, 16
P1-E9	GRI 2-6, 2-15	SDG 8, 16
Leadership Indicators		
P1-L1	GRI 2-24, 205-2	SDG 12, 16
P1-L2	GRI 2-15	SDG 16
PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe		
Essential Indicators		
P2-E1	GRI 203-1, 3-3	SDG-9, 12, 13
P2-E2 sus sourcing	GRI 3: GRI 204-1, GRI 308-1, 2, GRI 414-1, 2	SDG-12
P2-E3	GRI 3: GRI 301-3, 306-4 , 306-5	SDG-12
P2-E4 EPR	GRI 306-3, 306-4, 306-5	SDG-12
Leadership Indicators		
P2-L1 LCA	GRI 308-2, 416-1	SDG-12 ,12
P2-L2	GRI 308-2, 414-2	SDG-12,13
P2-L3	GRI 3: GRI 301-2-a	SDG-12

SEBI – BRSR Framework	GRI Standards and Disclosures	SDG Mapping
P2-L4 mat reused	GRI 3: GRI 301-3	SDG-12
P2-L5 mat reclaimed	GRI 3: GRI 301-3	SDG-12
PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains		
Essential Indicators		
P3-E1	GRI 4: GRI 401-2, 403-6	SDG 3 ,8
P3-E2	GRI 201-3, 401-2	SDG 8
P3-E3	GRI 405-1	SDG 8 ,10
P3-E4	GRI 405-1, 406-1	SDG 5, 8 ,10
P3-E5	GRI 401-3	SDG 5, 8
P3-E6	GRI 2-25, 2-26	SDG 8, 16
P3-E7	GRI 2-30	SDG 8, 16
P3-E8	GRI 403-5, 404-1, 404-2	SDG 3, 4, 8
P3-E9	GRI 404-3	SDG 4, 8
P3-E10	GRI 403-1, 403-2, 403-7	SDG 3, 8
P3-E11	GRI 403-9, 403-10	SDG 3, 8
P3-E12	GRI 403-1, 403-7	SDG 3, 8
P3-E13	GRI 403-4, 2-25	SDG 3, 8
P3-E14	GRI 403-8	SDG 3, 8
P3-E15	GRI 403-2, 403-9	SDG 3, 8
Leadership Indicators		
P3-L1	GRI 401-2	SDG 3, 8
P3-L2	GRI 414-1, 414-2	SDG 8, 12
P3-L3	GRI 403-6, 403-9	SDG 3, 8
P3-L4	GRI 404-2	SDG 4, 8
P3-L5	GRI 403-7, 414-2	SDG 3, 8, 12
P3-L6	GRI 414-2	SDG 3, 8, 12

SEBI – BRSR Framework	GRI Standards and Disclosures	SDG Mapping
PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders		
Essential Indicators		
P4-E1	GRI 2-29	SDG 16
P4-E2	GRI 2-29	SDG 10,16
Leadership Indicators		
P4-L1	GRI 2-12, 2-29	SDG 16
P4-L2	GRI 3-1, 2-29	SDG 12, 16
P4-L3	GRI 413-1, 2-29	SDG 10, 11, 16
PRINCIPLE 5: Businesses should respect and promote human rights		
Essential Indicators		
P5-E1	GRI 412-2	SDG 5, 8, 10, 16
P5-E2	GRI 202-1	SDG 1, 8, 10
P5-E3	GRI 405-2	SDG 5, 8, 10
P5-E4	GRI 412-1	SDG 16
P5-E5	GRI 2-25, 2-26	SDG 16
P5-E6	GRI 406-1, 408-1, 409-1	SDG 5, 8, 16
P5-E7	GRI 406-1	SDG 5,8
Leadership Indicators		
P5-E8	GRI 2-25, GRI 2-26	SDG 5, 16
P5-E9	GRI 412-3, 414-1	SDG 8, 12, 16
P5-E10	GRI 412-1	SDG 5, 8, 10, 16
P5-E11	GRI 412-1, 2-25	SDG 5, 8, 16
P5-L1	GRI 2-25, 412-3	SDG 16
P5-L2	GRI 412-1, 412-3	SDG 5, 8, 10, 16
P5-L3	GRI 405-1	SDG 10

SEBI – BRSR Framework	GRI Standards and Disclosures	SDG Mapping
P5-L4	GRI 414-1, 414-2, 408-1, 409-1	SDG 8, 10, 12, 16
P5-L5	GRI 414-2	SDG 8, 10, 12, 16
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment		
Essential Indicators		
P6-E1	GRI 302-1, 302-3	SDG 7, 12, 13
P6-E2	GRI 302-4	SDG 7, 12, 13
P6-E3	GRI 303-3, 303-5	SDG 6, 12
P6-E4	GRI 303-4	SDG 6, 12, 14
P6-E5	GRI 303-4, 303-5	SDG 6, 12
P6-E6	GRI 305-7	SDG 3, 11, 12, 13
P6-E7	GRI 305-1, 305-2, 305-4	SDG 7, 12, 13
P6-E8	GRI 305-5	SDG 7, 13
P6-E9	GRI 306-3, 306-4, 306-5	SDG 11, 12
P6-E10	GRI 306-2, 306-3	SDG 3, 12
P6-E11	GRI 304-1	SDG 14, 15
P6-E12	GRI 304-2	SDG 12, 13, 14, 15
P6-E13	GRI 2-27	SDG 12, 13, 14, 15, 16
Leadership Indicators		
P6-L1	GRI 303-1, 303-3, 303-4, 303-5	SDG 6, 12
P6-L2	GRI 305-3, 305-4	SDG 12, 13
P6-L3	GRI 304-2, 304-3	SDG 14, 15
P6-L4	GRI 302-4, 303-5, 305-5, 306-4	SDG 6, 7, 12, 13
P6-L5	GRI 201-2	SDG 9, 11, 13
P6-L6	GRI 308-2, 306-3	SDG 12, 13
P6-L7	GRI 308-1, 308-2	SDG 12, 13
P6-L8	GRI 201-2	SDG 13

SEBI – BRSR Framework	GRI Standards and Disclosures	SDG Mapping
PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent		
Essential Indicators		
P7-E1	GRI 2-28	SDG 16
P7-E2	GRI 206-1	SDG 8, 16
Leadership Indicators		
P7-L1	GRI 415-1, 2-28	SDG 16
PRINCIPLE 8: Businesses should promote inclusive growth and equitable development		
Essential Indicators		
P8-E1	GRI 413-1	SDG 1, 8, 10, 11
P8-E2	GRI 413-1	SDG 10, 11
P8-E3	GRI 2-25, 2-26, 413-1	SDG 10, 11, 16
P8-E4	GRI 204-1	SDG 8, 9, 12
P8-E5	GRI 202-2, 401-1	SDG 1, 8, 10, 11
Leadership Indicators		
P8-L1	GRI 413-2	SDG 10, 11
P8-L2	GRI 413-1	SDG 1, 3, 4, 6, 8, 10, 11
P8-L3	GRI 204-1, 414-1	SDG 8, 10, 12
P8-L4	GRI 411-1	SDG 2, 8, 10, 15
P8-L5	GRI 411-1	SDG 10, 15, 16
P8-L6	GRI 413-1	SDG 1, 3, 4, 6, 8, 10, 11
PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner		
Essential Indicators		
P9-E1	GRI 2-25, 2-26, 418-1	SDG 12, 16
P9-E2	GRI 417-1	SDG 12
P9-E3	GRI 418-1, 417-3	SDG 12, 16

SEBI – BRSR Framework	GRI Standards and Disclosures	SDG Mapping
P9-E4	GRI 416-2	SDG 3, 12
P9-E5	GRI 418-1	SDG 9, 16
P9-E6	GRI 416-2, 417-3, 418-1	SDG 3, 12, 16
P9-E7	GRI 418-1	SDG 9, 16
Leadership Indicators		
P9-L1	GRI 417-1	SDG 12
P9-L2	GRI 416-1, 417-1	SDG 3, 12
P9-L3	GRI 417-1	SDG 9, 12
P9-L4	GRI 417-1, 416-1	SDG 3, 12

Resilient Sustainance Pvt. Ltd.
CIN: U74999PN2019PTC187951 | GSTIN: 27AAJCR9288D1ZU
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Independent Limited Assurance Report – Sanden Vikas (India) Private Limited BRSR FY 2025-26

Independent Assurance Practitioner's Limited Assurance Report

To the Board of Directors of Sanden Vikas (India) Private Limited

Plot No. 57, Rama Road, New Delhi – 110015 · CIN U45202DL1982PTC014381

On the Business Responsibility and Sustainability Report for the FY 1 April 2025 to 31 March 2026

Particulars	Details
Assurance provider	Resilient Sustainance Private Limited (CIN U74999PN2019PTC187951)
Report reference	RSA/SVIL/BRSR-A/FY2025-26/LAR-0801
Assurance standard	ISAE 3000 (Revised)
Level of assurance	Limited

1. Limited Assurance Conclusion

We have undertaken a limited assurance engagement on the Business Responsibility and Sustainability Report ("BRSR") of Sanden Vikas (India) Private Limited ("the Company") for the financial year ended 31 March 2026, comprising Section A (General Disclosures), Section B (Management and Process Disclosures) and Section C (Principle-wise Performance Disclosures), including the key indicators listed in Annexure I (together, "the Subject Matter").

Based on the procedures we performed and the evidence we obtained, nothing has come to our attention that causes us to believe that the Subject Matter for the year ended 31 March 2026 is not prepared, in all material respects, in accordance with the Reporting Criteria described in Section 3.

2. Subject Matter, Boundary And Exclusions

The Company is an unlisted company and prepares its BRSR voluntarily. The Subject Matter covers the Company on a standalone basis for the period 1 April 2025 to 31 March 2026, within the reporting boundary stated in Section A, Question 13 of the BRSR:

- Manufacturing Unit-1, Sector 27, Faridabad, Haryana
- Manufacturing Unit-2, Sector 57, FIT, Ballabgarh, Haryana
- Manufacturing Unit-3, Sanaswadi, Pune, Maharashtra
- Manufacturing Unit-4, Bhagola, Palwal, Haryana
- Manufacturing Unit-5, Sanand, Gujarat
- Office, Anna Salai, Chennai, Tamil Nadu
- Warehouse-1, Sanand, Gujarat, and Warehouse-2, Venpakkam Village, Chennai, Tamil Nadu

Our engagement did not extend to:

- The four warehouses operated by third-party service providers, which the Company has excluded from its reporting boundary;
- Comparative information for FY 2024-25 and FY 2023-24, which the Company presents for comparison only;
- Scope 3 emissions and value chain disclosures, except the Company's own statements of the percentage of value chain partners assessed;
- The Message from the Executive Director, forward-looking statements, targets and aspirations, other than whether progress reported against them agrees with underlying records;
- The GRI and SDG mapping index;
- The Company's financial statements; financial amounts in the BRSR were agreed to the Company's records but not audited by us.

3. Reporting Criteria

The Company prepared the BRSR using the following criteria ("the Reporting Criteria"):

- The format for the Business Responsibility and Sustainability Report, including BRSR Core, prescribed by the Securities and Exchange Board of India (SEBI) under circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023, as amended by the circular dated 28 March 2025, adopted by the Company on a voluntary basis;
- The National Guidelines on Responsible Business Conduct (NGRBC) issued by the Ministry of Corporate Affairs;
- The Company's own basis of preparation for each indicator, including the emission factors applied and the IMF purchasing power parity conversion factor of 20.34 disclosed in the BRSR.

Non-financial information is subject to more inherent limitation than financial information. The absence of a single established practice for measuring some indicators allows different, acceptable methods, which can affect comparability between entities and over time.

4. Management's Responsibilities

Management of the Company is responsible for:

- Selecting and applying the Reporting Criteria and defining the reporting boundary;
- Preparing and presenting the BRSR in accordance with the Reporting Criteria;
- Designing, implementing and maintaining internal controls relevant to preparing the BRSR so that it is free from material misstatement, whether due to fraud or error;
- Maintaining adequate records and making estimates that are reasonable in the circumstances.

5. Our Responsibilities

We are responsible for planning and performing the engagement to obtain limited assurance about whether the Subject Matter is free from material misstatement, whether due to fraud or error, and for forming an independent conclusion on the basis of the procedures performed and the evidence obtained. We report our conclusion to the Board of Directors of the Company.

6. Assurance Standard, Independence And Quality Management

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised).

Independence. We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. Resilient Sustainance Private Limited and its group entities did not prepare, compile or advise on the BRSR or its underlying data, and provided no other services to the Company during the reporting period or this engagement.

Quality Management. We apply a system of quality management at least as demanding as International Standard on Quality Management (ISQM) 1, including documented policies and procedures on compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Competence. The engagement was performed by a multidisciplinary team with experience in sustainability assurance, environmental engineering, greenhouse gas accounting and occupational health and safety, under the direction of the Engagement Leader named below.

7. Summary Of Work Performed

A limited assurance engagement involves assessing the risk of material misstatement and performing procedures, mainly enquiry and analytical procedures, to obtain evidence about the Subject Matter. Our procedures included:

1. Interviews with the Company's ESG and Sustainability, Finance and Corporate Planning, EHS, Human Resources, Procurement and Secretarial functions to understand the processes, systems and controls used to collect, compile and report the BRSR information.
2. A visit to the Company's corporate office at Plot No. 4, 20th Milestone, Main Mathura Road, Faridabad, on 7 and 8 October 2026, where we examined records maintained for all locations within the reporting boundary.
3. Desk-based review of documents and data provided electronically, including electricity and fuel records, renewable power and rooftop solar records, water meter logs, waste manifests and recycler records, the stack-monitoring report of 27 February 2026, the accident register and man-hour records, payroll and human resources registers, procurement and related-party records, and policies referenced in the BRSR.
4. Testing, on a sample basis, the aggregation of location-level data into the reported figures.
5. Recalculating the key indicators in Annexure I, including Scope 1 and Scope 2 emissions, the per-rupee intensities and the intensities adjusted for purchasing power parity.
6. Analytical review of current-year data against the prior year, and enquiry into significant variances.
7. Reading the BRSR, communicating the corrections required to management and re-performing the corrected figures.
8. Checking that the BRSR is consistent with the evidence we obtained and that the Company's statements on assurance in Section A and Principle 6 are accurate.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than, those for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

8. Inherent Limitations

- **Location of fieldwork.** Our on-site work was carried out at the Company's corporate office. We did not visit the manufacturing units, the Chennai office or the warehouses, and did not observe metering, sampling or record-keeping at source. We relied on records held at, or transmitted through, the corporate office.
- **Measurement uncertainty.** Greenhouse gas emissions and other environmental indicators depend on emission factors, conversion factors and estimation methods that carry inherent uncertainty.

- **Sampling.** We tested data on a sample basis. Our procedures were not designed to detect all errors, fraud or non-compliance.
- **Legal compliance.** We did not assess the Company's compliance with laws and regulations. The Company's statements of compliance in the BRSR are its own.
- **Version.** Our conclusion relates to the final BRSR for FY 2025-26 that the Company has confirmed in writing as the version to be published. We are not responsible for changes made after that date or for the presentation of the BRSR on the Company's website.

9. Restriction On Use

This report is prepared solely for the Board of Directors of Sanden Vikas (India) Private Limited, in accordance with our engagement terms, to assist the Company in reporting on its business responsibility and sustainability performance. We permit the Company to publish this report in full alongside its BRSR for FY 2025-26. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company for our work or this report. Any reliance a third party places on this report is entirely at its own risk.

For Resilient Sustainance Private Limited



Ms Shweta Upadhyay

Director and Engagement Leader

Place: Mumbai

Date: 12 October 2026

Annexure I — Key indicators covered by our engagement (FY 2025-26)

The indicators below follow the nine BRSR Core attributes. We recalculated each value from the records examined. Our conclusion covers the whole Subject Matter, not only these indicators. Per-rupee intensities use revenue from operations of ₹1,63,975.34 lakh; PPP-adjusted intensities use the IMF conversion factor of 20.34.

BRSR Core attribute	Indicator	BRSR reference	FY 2025-26 value
GHG footprint	Scope 1 emissions	P6 EI 7	2,903 tCO2e
GHG footprint	Scope 2 emissions	P6 EI 7	7,529 tCO2e
GHG footprint	Scope 1 + 2 intensity per rupee of turnover	P6 EI 7	0.000000636 tCO2e/₹
GHG footprint	Scope 1 + 2 intensity adjusted for PPP	P6 EI 7	0.00001294 tCO2e/₹ (PPP)
Water footprint	Total water withdrawal	P6 EI 3	38,232 kL
Water footprint	Total water consumption	P6 EI 3	25,654 kL
Water footprint	Water intensity per rupee of turnover	P6 EI 3	0.000001565 kL/₹
Water footprint	Water intensity adjusted for PPP	P6 EI 3	0.0000318 kL/₹ (PPP)
Water footprint	Total water discharge (ETP and STP treated)	P6 EI 4	6,796 kL
Energy footprint	Total energy consumed	P6 EI 1	60,021 GJ
Energy footprint	Energy from renewable sources	P6 EI 1	3,637 GJ (8.3% of electricity)
Energy footprint	Energy intensity per rupee of turnover	P6 EI 1	0.00000366 GJ/₹

BRSR Core attribute	Indicator	BRSR reference	FY 2025-26 value
Energy footprint	Energy intensity adjusted for PPP	P6 EI 1	0.0000745 GJ/₹ (PPP)
Embracing circularity	Total waste generated	P6 EI 9	973.174 MT
Embracing circularity	Waste recovered (recycled 791.11; other recovery 108.38)	P6 EI 9	899.49 MT (92.4%)
Embracing circularity	Waste disposed (landfill 73.6; incineration 0.004)	P6 EI 9	73.604 MT
Embracing circularity	Waste intensity per rupee of turnover	P6 EI 9	0.00000005935 MT/₹
Employee wellbeing and safety	Spending on wellbeing measures as % of revenue	P3 EI 1(c)	0.03%
Employee wellbeing and safety	LTIFR, workers (per million person-hours)	P3 EI 11	0.13
Employee wellbeing and safety	Fatalities	P3 EI 11	1 worker; 0 employees
Employee wellbeing and safety	Total recordable work-related injuries	P3 EI 11	0 (the fatality is reported separately)
Gender diversity	Gross wages paid to females as % of total wages	P5 EI 3(b)	10%
Gender diversity	POSH complaints received; upheld	P5 EI 7	0; 0
Inclusive development	Input material sourced directly from MSMEs / small producers	P8 EI 4	15%

BRSR Core attribute	Indicator	BRSR reference	FY 2025-26 value
Inclusive development	Input material sourced directly from within India	P8 EI 4	65%
Inclusive development	Wages paid in rural / semi-urban locations	P8 EI 5	21% / 23%
Fairness with customers and suppliers	Instances of data breaches	P9 EI 7	0
Fairness with customers and suppliers	Number of days of accounts payable	P1 EI 8	80 days
Openness of business	Purchases from trading houses as % of total purchases	P1 EI 9	0%
Openness of business	Sales to dealers / distributors as % of total sales	P1 EI 9	1.79%
Openness of business	Related-party share of purchases / sales / loans and advances / investments	P1 EI 9	47% / 2% / 3% / 9%