

# Annexure-11

## Business Responsibility & Sustainability Report

### Section A) General Disclosures

#### I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity: L24110TG1980PLC002633
2. Name of the Listed Entity: Premier Explosives Limited
3. Year of incorporation: 14/02/1980
4. Registered office addr/ess: 'Premier House', 11 Ishaq Colony, Near AOC Center, Secunderabad -500 015
5. Corporate address: "Premier House",#11, Ishaq Colony, Near AOC Center, Secunderabad - 500 015 (TS) India.
6. E-mail: investors@pelgel.com
7. Telephone: 040-66146801 to 03
8. Website: www.pelgel.com
9. Financial year for which reporting is being done: 2024-25
10. Name of the Stock Exchange(s) where shares are listed: BSE Limited & National Stock Exchange of India Limited
11. Paid-up Capital: Rs. 10,75,22,390/-
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report: Mrs. K. Jhansi Laxmi, Company Secretary; 040-66146801; investors@pelgel.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): On Standalone basis
14. Name of the assurance provider : NA
15. Type of assurance obtained: NA

#### II. Product & 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	High Energy Materials and O&M Services for defense space and mining sectors	100

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

S No	Product /Service	NIC Code	% of the total turnover contributed
1	Defence and Space	20292	80.79
2	Bulk Explosives	20292	19.21

#### III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	6	1	7
International	Nil	Nil	Nil

## 19. Markets served by the entity:

## a. Number of Locations

Locations	Number
National (No. of States)	Pan India
International (No. of Countries)	9

## b. What is the contribution of exports as a percentage of the total turnover of the entity ? 18.80%

## c. A brief on types of customers

Defence and Space Public Sector Units, Mining Companies, Cement Companies

**IV. Employees**

## 20. Details at the end of Financial Year

## a. Employees and workers (including differently abled):

SL No.	Particulars	Total	Male		Female	
		(A)	No.(B)	%(B/A)	No.(C)	%(C/A)
Employees						
1	Permanent(D)	231	214	92.6	17	7.4
2	Other than permanent(E)	--	--	--	--	--
3	Total Employees	231	214	92.6	17	7.4
	(D+E)					
Workers						
4	Permanent(F)	607	556	91.5	51	8.5
5	Other than permanent(G)	606	585	96.5	21	3.5
6	Total Employees(F+G)	1213	1141	94.0	72	6.0

**Instruction /Guidance**

- The entity shall disclose the total number of employees and workers, along-with the associated break-up by gender (male / female) and into permanent / other than permanent.
- The term "Employee" is defined under Sec 2(l) of the Industrial Relations Code, 2020 and means, any person (other than an apprentice engaged under the Apprentices Act, 1961), employed on wages by an establishment to do any skilled, semi-skilled or unskilled, manual, operational, supervisory, managerial, administrative, technical or clerical work for hire or reward, whether the terms of employment be express or implied, and also includes a person declared to be an employee by the appropriate Government, but does not include any member of the Armed Forces of the Union. Ref- <http://egazette.nic.in/WriteReadData/2020/222118.pdf>
- The term "Worker" is defined under Sec 2(zr) of the Industrial Relations Code, 2020 and means any person (except an apprentice as defined under clause (aa) of section 2 of the Apprentices Act, 1961) employed in any industry to do any manual, unskilled, skilled, technical, operational, clerical or supervisory work for hire or reward, whether the terms of employment be express or implied, and includes working journalists as defined in clause (f) of section 2 of the Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955 and sales promotion employees as defined in clause (d) of section 2 of the Sales Promotion Employees (Conditions of Service) Act, 1976, and for the purposes of any proceeding under this Code in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched or otherwise terminated in connection with, or as a consequence of, that dispute, or whose dismissal, discharge or retrenchment has led to that dispute, but does not include any such person —
  - who is subject to the Air Force Act, 1950 (45 of 1950), or the Army Act, 1950 (46 of 1950), or the Navy Act, 1957 (62 of 1957); or
  - who is employed in the police service or as an officer or other employee of a prison; or
  - who is employed mainly in a managerial or administrative capacity; or
  - who is employed in a supervisory capacity drawing wages exceeding eighteen thousand rupees per month or an amount as may be notified by the Central Government from time to time.

Ref- <http://egazette.nic.in/WriteReadData/2020/222118.pdf>

4. The term “permanent employee or “permanent worker” refers to an employee or worker, employed for full-time or part-time work, for an indeterminate period. The term “other than permanent employee” or “other than permanent worker” refers to employees or workers who are employed for a fixed term that ends when a specific time period expires, or on completion of a specific task or an event such as the end of a project or return of a replaced employee. “Other than permanent” employees or workers could be employed directly by the entity or through third party contractors.
5. Differently abled employees / workers may be identified on the basis of the definition of “persons with disabilities” in The Rights of Persons with Disabilities Act, 2016 and rules made thereunder.
6. The entity should provide details as at the end of the reporting period; however, in case there is any significant change in number of employees / workers from the beginning to the end of the reporting period, the reasons for the same should be indicated.

20.b Differently Abled Employees & Workers

SL No.	Particulars	Total (A)	Male		Female	
			No. ( B)	% ( B/A)	No. (C)	% ( C/A)
Differently Abled Employees						
1	Permanent(D)	-	-	-	-	-
2	Other than permanent(E)	-	-	-	-	-
3	Total Employees(D+E)	-	-	-	-	-
Differently Abled Workers						
4	Permanent(F)	-	-	-	-	-
5	Other than permanent(G)	-	-	-	-	-
6	Total Employees(F+G)	-	-	-	-	-

21. Participation/Inclusion/Representation of Women

Particulars	Total (A)	No. and percentage of Females	
		No.(B)	% ( B/A)
Board of directors	10	3	30%
Key Management Personnel*	3	1	33%

\*Total KMP includes Managing Director

**Instruction/Guidance**

1. Board of Directors or Board as defined under Sec 2(10) of the Companies Act 2013, in relation to a company, means the collective body of the directors of the company.
2. Key Management Personnel as defined under Sec 2(51) of the Companies Act 2013, in relation to a company, means—
  - (i) the Chief Executive Officer or the managing director or the manager;
  - (ii) the company secretary;
  - (iii) the whole-time director;
  - (iv) the Chief Financial Officer; and (v) such other officer as may be prescribed

## 22. Turnover rate for permanent employees and workers.

(Disclose trends for the past 3 years)

	FY 2024-25 (Turnover Rate in current FY)			FY 2023-24 (Turnover Rate in previous FY)			FY 2022-23 (Turnover Rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
<b>Permanent Employees</b>	5.41	0.65	6.06	4.80	0.78	5.58	4.04	0.46	4.5
<b>Permanent Workers</b>	-	-	-	-	-	-	-	-	-

**Instruction/Guidance**

- Under this field, the entity shall disclose turnover rates for the specified categories.
- The entity shall calculate the turnover rate for a financial year, for a particular category, based on the following formula:  
(No. of persons who have left the employment of the entity in the FY \*100) / Average no. of persons employed in the category
- Average number of persons employed in a category shall be calculated as (Persons employed in the category at the beginning of FY + Persons employed in the category at the end of FY) / 2.

Further, persons leaving the employment of the entity shall include those who leave the entity voluntarily or due to dismissal, termination, retirement or death in service.

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

18.80%

- A brief on types of customers

Defence&amp; Aerospace PSUs, Mining and Cement Companies

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Premier Wire Products Limited	Subsidiary	80%	No
2	PELNEXT Defense Systems Private Limited	Subsidiary	100%	No
3	Global Premier Limited	Joint Venture	49%	No

**VI. CSR Details**

## 24.

- Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes
- Turnover (in Rs.) ₹ 41,745.23 Lakhs
- Net worth (in Rs.) ₹24,575.11 lakhs

## 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 from whom complaint is received	Group complaint is received	Grievance Redressal Mechanism in Place. Yes/No (If Yes, then provide web-link for grievance redress policy)	FY 2024-25 Current financial year			FY 2023-24 Previous Financial Year		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities		Yes	0	0	-	0	0	-
Investors (Other than Shareholders)		Yes	0	0	-	0	0	-
Shareholders		Yes	4	0	-	1	0	-
Employees & Workers		Yes	Nil	Nil	-	Nil	Nil	-
Customers		Yes	0	0	--	0	0	-
Value Chain Partners		No	-	-	--	-	-	-
Other ( Please specify )		-	-	-	-	-	-	-

\*Grievance Redressal Mechanism in Place (Yes/No) If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web link for grievance policy
Communities	<a href="https://www.pelgel.com/contact-us.html">https://www.pelgel.com/contact-us.html</a>
Investors (other than shareholders)	<a href="https://scores.sebi.gov.in/">https://scores.sebi.gov.in/</a>
Shareholders	<a href="https://www.pelgel.com/investor_grievances.html">https://www.pelgel.com/investor_grievances.html</a>
Employees and workers	As and when required through emails, Notice Board
Customers	Emails as and when required and also <a href="https://www.pelgel.com/defence-products.html">https://www.pelgel.com/defence-products.html</a>

### Instruction Guidance

- Stakeholders are individuals or groups concerned or interested with or impacted by the activities of the businesses and vice-versa, now or in the future. Typically, stakeholders of a business include, but are not limited to, its investors, shareholders, employees and workers (and their families), customers, communities, value chain members and other business partners, regulators, civil society actors, and media.
- Grievance Redressal Mechanism refers to a mechanism for any stakeholder individually or collectively to raise and resolve reasonable concerns affecting them without impeding access to other judicial or administrative remedies. The mechanism should be:
  - Transparent and unbiased governance structures
  - Accessible
  - Based on dialogue and mediation.

## 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, the rationale for identifying the same, approach to adapt or mitigate the risk along with its financial implications, as per the following format

SL No.	Material Issue Identified	Indicate whether Risk / Opportunity (R/O)	Rational for identifying risk or opportunity	In case of risk, approach to adapt or mitigate	Financial Implication
1	Regulatory and environmental compliance	R	Operations involve hazardous materials, subject to strict environmental and safety norms	Adopt best-in-class safety protocols, conduct regular audits, train personnel, invest in pollution control	Negative: potential penalties, disruption, and compliance costs
2	Raw material cost volatility and supply chain stability	R	Dependency on specific raw materials makes operations sensitive to input availability and price changes	Secure diversified sourcing, build long-term supplier partnerships, maintain adequate inventories	Negative: impact on cost structure and margins
3	Competitive intensity in commercial explosives	R	Industrial explosives are a price-sensitive and tender-driven segment with many players	Focus on innovation, strengthen customer relationships, offer differentiated products like advanced detonators	Negative: pricing pressure may erode margins
5	Expansion into defence and space segments	O	The company has capabilities in propellants and ignition systems, aligning with growing demand in strategic sectors	Scale manufacturing facilities, pursue collaborations, invest in R&D, align with national self-reliance policies	Positive: access to high-value segments and improved brand equity
6	Growth in infrastructure and mining sectors	O	Demand for explosives is driven by activity in infrastructure, construction, and mining sectors	Enhance production readiness, deepen presence across regions, develop relationships with large mining clients	Positive: higher demand and economies of scale
7	Safety and social license to operate	R	Handling of explosive materials poses inherent safety risks, which can affect community trust and operational continuity	Maintain a strong safety culture, engage proactively with local communities, transparently report incidents	Negative: any lapse could lead to reputational damage and operational constraints
8	Indigenous product development and innovation	O	Indigenous technologies can reduce import dependence and open up new market opportunities	Leverage internal R&D strengths, collaborate with research institutions, align with national defence objectives	Positive: greater market relevance and value addition
10	Human capital and technical expertise	R	The industry demands high technical competence, and talent retention is a challenge	Strengthen internal training, create a pipeline of skilled professionals, build partnerships with technical institutions	Negative: shortage of skilled workforce can hinder project execution and compliance standards

## SECTION B: Management and Process Disclosures

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9									
Policy and Management Processes																		
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	N	Y	N	Y	N	N	Y	N									
b. Has the policy been approved by the Board? (Yes/No)	Y	NA	Y	NA	Y	NA	NA	Y	NA									
c. Web Link of the Policies, if available	https://www.pelgel.com/codconcsr.html																	
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	NA	Y	NA	Y	NA	NA	Y	NA									
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	NA	N	NA	N	NA	NA	N	NA									
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.	1. ISO 9001:2015 2. AS9100D 3. NABL 4. CE Marking																	
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil									
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil									
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)	We are committed to transparently reporting our business responsibility, addressing risk & opportunities. Our targets & achievements reflect our dedication to environmental, social and governance factors. We assure our stakeholders that we will continuously improve and strive for sustainable growth and positive impact on society and environment.																	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	T V Chowdary Managing Director																	
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, details.	Yes Mr.T.V. Chowdary Managing Director																	
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	Y	N	Y	N	Y	N	N	Y	N	The reviews are conducted on an on-demand basis.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	We comply with all statutory requirements									The reviews are conducted on an on-demand basis.								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, Name of the agency. Nil	P1	P2	P3	P4	P5	P6	P7	P8	P9									

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

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

## Section C) PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

**Principle 1. Businesses should Conduct and Govern themselves with integrity and in a manner that is ethical, transparent and accountable.**

### Essential Indicators:

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

Segment	Total Number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	7	At each meeting of the Board and other committees, members and KMPs also deliberate on the key integrity matters that help to reflect focus on key strategies. Compliance (SEBI, ROC, Industry overview, Corporate Governance, Knowledge enhancement)	100%
Key Managerial Personnel	7		
Employees other than BoD and KMPs	15	Skill Development, general safety, personal effectiveness	50%
Workers	12	Works related information, ISO, safety.	25.58%

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):

### A. Monetary

Particulars	NGRBC Principle	Name of the regulatory / Enforcement agencies/judicial institutions	Amount (In Rs.)	Brief of the Case	Has an appeal been preferred ? (Yes/No)
Penalty/Fine	Imposition of Fine	BSE & NSE	90,000 + GST by BSE & 90,000 + GST by NSE	For delayed compliance of Regulation 17(1A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Yes, Waiver application has been filed with NSE & BSE
Settlement	--	--	--	--	--
Compounding Fee	--	--	--	--	--



## B. Non Monetary

Particulars	NGRBC Principle	Name of the regulatory / Enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred ? Yes/No
Imprisonment	--	--	--	--
Punishment	--	--	--	--

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision are 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 the details in brief and if available, provide a web-link to the policy.

Nil

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 2024-25 (Current financial year)	FY 2023-24 (Previous financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints with regard to conflict of interest

Particulars	FY 2024-25 (Current financial year)		FY 2023-24 (Previous financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

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

Nil/NA

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

	FY 2024-25 (Current financial year)	FY 2023-24 (Previous financial Year)
Number of days of accounts payables	134	44

## 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 2024-25 (Current financial year)	FY 2023-24 (Previous financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	6.81	15.4
	b. Number of trading houses where purchases are made from	70	118
	c. Purchases from top 10 trading houses as % of total purchases from trading houses.	5.61	11.78
Concentration of Sales	a. Sales to dealers /distributors as % of total sales	Nil	
	b. Number of dealers/ distributors to whom sales are made	Nil	
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	Nil	
Share of RPTS in	a. Purchases (purchases with related parties/Total purchases)	-	-
	b. Sales (Sales to related parties/Total Sales)	-	-
	c. Loans and advances(Loans and advances given to related parties/Total loans and advances)	3,00,000	3,00,000
	d. Investments (Investments in related parties/ Total investments made)	521,00,000	521,00,000

**Principle 2. Businesses should provide goods and services in a manner that is sustainable and safe.**
**Essential Indicators:**

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

Category	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0.11	0.14	-
Capex	Nil	Nil	-

In case the entity desires to disclose any benefits other than those specified in this field, additional columns may be added for such disclosures. Nil

## 2. Sustainable Sourcing

- Does the entity have procedures in place for sustainable sourcing? (Yes/No) No
- If yes, what percentage of inputs were sourced sustainably? NA

**Instruction /Guidance**

- "Sustainable Sourcing" essentially refers the integration of social, ethical and environmental performance factors into the process of selecting suppliers.
- Under this field, the entity shall indicate what proportion of its inputs (by quantity or value – please specify) are sourced from suppliers who are either covered by the company's sustainable sourcing programs and/or are certified to be compliant with social and environmental standards such as SA 8000, ISO 14001, OHSAS 18001 or relevant labels like Rainforest Alliance, Rugmark, RSPO etc.

3. Describe the processes in place to reclaim products for reusing, recycling, and disposing at the end of life for
  - a. Plastics ( Including Packaging ) : There is no plastic waste.
  - b. E-Waste : The E-waste will be disposed by sending to TGPCB authorized recyclers.
  - c. Hazardous waste : Regarding hazardous waste management, we generate two types: Solid and Liquid. For the disposal of solid hazardous waste, Premier Explosives has an agreement with the Hyderabad Waste Management Project in Dundigal, Medchal-Malkajgiri District. For liquid effluent, we have an agreement with the MANA Effluent Treatment Plant in Mallapur, Hyderabad
  - d. other waste: As a manufacturer of explosives, we are unable to send any explosive-contaminated material or residual explosives to third parties due to their inherent explosive nature. Therefore, such materials are disposed of within our factory premises at designated locations, in accordance with the Explosive Rules 2008.

#### Instruction /Guidance

1. Reclaiming refers to collecting products and their packaging materials at the end of their useful lives, for reusing, or recycling or safe disposal. Reclaimed items can include products and their packaging materials that are collected by or on behalf of the organization, by a third-party contractor.
  2. Preparation for re-use means checking, cleaning, or repairing operations, by which products or components of products are prepared to be put to use for the same purpose for which they were conceived.
  3. Recycling refers to reprocessing of products or components of products, to make new materials.
  4. Disposal refers to any operation which is not recovery. Further, safe disposal excludes uncontrolled waste disposal such as open burning and dumping.
4. Extended Producer Responsibility (EPR)

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, steps taken to address the same.

There is no plastic waste generation in both the manufacturing units

#### Instruction /Guidance

"Extended Producer Responsibility" means the responsibility of a producer for the environmentally sound management of the product until the end of its life. The Uniform Framework for Extended Producers Responsibility issued by the Ministry of Environment, Forest and Climate Change places responsibility on producers, importers and brand owners to establish a system for collecting back the plastic waste generated due to their products and submit a plan for such collection with the relevant Pollution Control Board(s) (details available at <http://moef.gov.in/guideline-document-uniform-framework-for-extended-producers-responsibility-under-plastic-waste-management-rules-2016>)

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

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

Category	% of employees covered by										
	Total A	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number B	% (B/A)	Number C	% (C/A)	Number D	% (D/A)	Number E	% (E/A)	Number F	% (F/A)
Permanent Employees											
Male	214	172	80.37	214	100	Nil	Nil	Nil	Nil	NA	NA
Female	17	15	88.24	17	100	Nil	Nil	Nil	Nil	NA	NA
Total	231	187	81.0	231	100	Nil	Nil	Nil	Nil	NA	NA
Other than Permanent Employees											
Male	Nil	Nil									
Female	Nil	Nil									
Total	Nil	Nil									

In case the entity desires to disclose any benefits other than those specified in this field, additional columns may be added for such disclosures.

## b. Details of measures for the well-being of Workers

Category	% of workers covered by										
	Total A	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number B	% (B/A)	Number C	% (C/A)	Number D	% (D/A)	Number E	% (E/A)	Number F	% (F/A)
Permanent Workers											
Male	556	486	87.41	556	100						
Female	51	41	80.39	51	100						
Total	607	527	86.82	607	100						
Other than Permanent Workers – covered under ESI											
Male	Nil	Nil									
Female	Nil	Nil									
Total	Nil	Nil									

In case the entity desires to disclose any benefits other than those specified in this field, additional columns may be added for such disclosures.

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.70%	0.85%

## 2. Details of retirement benefits, for current FY and previous financial year

Benefits	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Number of employees covered as % of total employees	Number of Workers covered as % of total employees	Deducted and deposited with the authority (Y/N/N.A)	Number of employees covered as % of total employees	Number of Workers covered as % of total employees	Deducted and deposited with the authority (Y/N/N.A)
PF	24.82	71.72	Yes	25.32	72.41	Yes
Gratuity	28.30	71.69	Yes	24.11	75.89	Yes
ESI	2.86	17.30	Yes	19.62	19.62	Yes
Others – specify	3.46			2.26		

## 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.

**Instruction /Guidance:**

Accessibility refers to physical accessibility such as wheelchair ramps, braille signage and accessible restrooms, and digital accessibility, where information and communication technology is accessible to all and/or compatible with assistive technology devices.

## 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. No, however, we are dedicated to fostering a diverse and inclusive workplace where all individuals are valued and treated with respect.

5. Return to work and Retention rates of permanent employees and workers that took parental leave. Not Applicable

Gender	Permanent Employees		Permanent Workers	
	Return to work Rate	Retention Rate	Return to work Rate	Retention rate
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

**Instruction Guidance:**

- Parental leave refers to maternity and paternity leave.
  - The entity shall use the following formulas to calculate return to work rate, for each category of employee (male / female / others):  
(Total number of employees that did return to work after parental leave in the reporting period \* 100)/ (Total number of employees due to return to work after taking parental leave in the reporting period) = **Return to work rate**
  - Retention rate determines who returned to work after parental leave ended and were still employed 12 months later. It shall be calculated using the following formula:  
(Total number of employees retained 12 months after returning to work following a period of parental leave \* 100)/ (Total number of employees returning from parental leave in the prior reporting period)
6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Particulars	Yes/No (if yes then give details of the mechanism in brief)
Permanent Workers	Yes, as per I D Act
Other than Permanent Workers	Yes, as per ID Act
Permanent Employees	Yes, as per ID Act
Other than permanent Employees	Yes, as per ID Act

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

Category	FY 2024-25 Current financial Year			FY 2023-24 Previous Financial Year		
	Total employees /workers in respective category (A)	Total employees/workers in respective category, who are part of association (s) or Union (s)	% B/A	Total employees /workers in respective category (A)	Total employees/workers in respective category, who are part of association (s) or Union (s)	% B/A
<b>Total Permanent Employees – Not Applicable</b>						
Male	NA	NA	-	NA	NA	-
Female	NA	NA	-	NA	NA	-
<b>Total Permanent Workers – 607</b>						
Male	556	556	100%	556	556	100%
Female	51	51	100 %	51	51	100%

## 8. Details of Training imparted to the employees and workers on health &amp; safety measures and on skill upgradation

Category	FY 2024-25 Current financial Year					FY 2023-24 Previous Financial Year				
	Total (A)	On health and safety Measures		On skill upgradation		Total	On health and safety Measures		On skill upgradation	
		NO. B	% (B/A)	No.C	% (C/A)		(D)	No. (E)	% (E/D)	No.(F)
Employees										
Male	214	158	73.8	-	-	214	136	63.5	-	-
Female	17	15	88.2	-	-	17	15	88.2	-	-
Total	231	171	74.0	-	-	231	151	65.36	-	-
Workers										
Male	556	399	71.76	-	-	556	350	62.9	-	-
Female	51	39	76.47	-	-	51	20	39.2	-	-
Total	607	438	72.15	-	-	607	370	60.9	-	-

**Instruction Guidance:**

1. Training on health and safety can include general training on health and safety as well as training on specific work-related hazards, hazardous activities, or hazardous situations. It can also include training on mental health.
2. Training programs on skill upgradation can include both internal training courses and funding support for external training or education.

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

Category	FY 2024-25 Current financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No.(B)	% (B/A)	Total C	No.(D)	% (D/C)
<b>Employees</b>						
Male	231	214	92.6	231	214	92.6
Female		17	7.4		17	7.4
<b>Total</b>		231	100	231	231	100
<b>Workers</b>						
Male		556	91.5		556	91.5
Female		51	8.5		51	8.5
Total	607	607	100	607	607	100

**Instruction Guidance:**

Regular performance and career development review refers to review based on criteria known to the employee / worker and his or her superior. Such a review is undertaken with the knowledge of the employee.

## 10. Health and safety management system

- a. Whether an occupational health and safety management system has been implemented by the entity? **(Yes/No)**. If yes, the coverage such system? **No**
- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity? **Safety Audit, HARA, Daily inspection of critical processes.**
- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N) – **YES, Safety committee meetings, Building safety meetings and daily inspection of buildings.**
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? **(Yes/No) - YES**

### Instruction Guidance

- Occupational health and safety risk refers to the combination of the likelihood of occurrence of a work-related hazardous situation or exposure, and the severity of injury or ill health that can be caused by the situation or exposure. An occupational health and safety system is a systematic approach to manage such risks.
- The listed entity shall disclose the processes used to identify work-related hazards and assess risks on a routine and non-routine basis. Work-related hazards refer to a source or situation with the potential to cause injury or ill health.

#### 11. Details of safety related incidents

Safety Incident / Number	Category	FY25 Current financial Year	FY 24 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) Per One million -person hours worked	Employees	-	-
	Workers	1.05	-
Total recordable work-related injuries	Employees	-	-
	Workers	1	-
No of fatalities	Employees	0	-
	Workers	1	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	-
	Workers	0	-

### Instruction/Guidance

- The listed entity shall calculate the Lost Time Injury Frequency Rate (LTIFR) as follows:  
(No. of lost time injuries in FY x 1,000,000) / (Total hours worked by all staff in same FY)
- Lost time is an indicator of the loss of productivity for an organization as a result of a work-related injury or ill-health. Work related injury and ill-health arise from exposure to hazards at work and are directly related to performance of work-related tasks.
- Recordable work-related injury or ill-health results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness.  
  
Under this disclosure, the listed entity shall disclose the total number of employees / workers affected by work-related injuries or ill-health, across all incidents during the reporting period and the prior year. In case the same employee or worker is injured multiple times, say thrice, in separate incidents, the same shall be reported as 3.
- The entity shall report the number of fatalities of employees / workers during the reporting period and the prior year, as a result of work-related injury.
- High consequence work-related injury or ill-health results in an injury from which the employee / worker cannot or is not expected to recover fully to the previous health status. This disclosure excludes fatalities.

#### 12. Describer the measures taken by the entity to ensure a safe and healthy work-place.

- Personal Protective Equipment (PPE): Ensure employees have access to and use appropriate PPE for their tasks and work environment
- House keeping : Maintain a clean and organized work environment to minimize hazards like slips, trips and falls.
- Ergonomics: Provide ergonomic equipment and adjust workstations to fit employees' needs, promoting physical well-being.
- Regular Inspections and Audits: Conduct regular safety inspections and audits to ensure compliance with safety policies and procedures.
- Safety Committees: Establish safety committees with representatives from different departments to promote employee involvement in safety initiatives.
- Leadership Commitment: Demonstrate a strong commitment to safety from top management, setting the tone for the entire organization.
- Emergency Preparedness: Develop and practice emergency response plans, including evacuation procedures, first aid and fire safety.

### Instruction/Guidance

Under this disclosure, the entity shall report the measures taken to prevent or mitigate significant negative health and safety impacts that are directly linked to its operations, products or services. Also indicate whether these measures are taken for a specific set of activities, employees / workers or facilities of the entity.

## 13. Number of complaints made by employees and workers

	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Filed during the year	Pending resolutions at the end of the year	Remarks	Filed during the year	Pending resolutions at the end of the year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

## 14. Assessments for the year

Particulars	% of plants and offices that were assessed (By entity or statutory authorities or third parties)
Health and safety practices	Both Katepally and Paddakandukuru units were inspected by Factory department and Telangana Pollution Control Board (TGPCB) and Safety audit / HARA was conducted by M/s 4S Safety Associates, Hyderabad
Working Conditions	

## 15. 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 &amp; safety practices and working conditions.

**The compliance reports to the observations of both Factory department and Telangana Pollution Control board (TGPCB) is uploaded in their Portal.**

**Principle 4. Businesses should respect the interests of and be responsive to all its stakeholders.****Essential Indicators:**

## 1. Describe the process for identification of key stakeholder groups of the entity.

The entity identifies its key stakeholders through a structured assessment process that considers the degree of influence stakeholders have on the company's operations as well as the extent to which they are impacted by the company's activities. This involves mapping stakeholder categories such as customers (defence establishments, aerospace agencies, and commercial clients), regulators and government authorities, employees, suppliers, investors, and local communities. The process combines internal reviews, management deliberations, and periodic engagement mechanisms to ensure that the most relevant groups are prioritized for dialogue and collaboration. Stakeholder mapping is revisited regularly to reflect changes in business context, regulatory landscape, and societal expectations.

**Instruction /Guidance**

Under this field, the entity shall disclose the basis for determining stakeholders and determining the groups with whom to engage or not to engage.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication	Frequency of Engagement	Purpose and Scope of Engagement including Key Topics and Concerns Raised
Employees	No	Email, Notice Board, HR Meetings, Internal Portal	Quarterly / As needed	To communicate HR policies, safety protocols, training needs, and address employee grievances and suggestions.
Local Communities	Yes	Community Meetings, Notice Board, Pamphlets	Half yearly / Project-specific	Discuss safety, employment opportunities, CSR initiatives, and environmental impact.
Government Authorities	No	Email, Official Letters, Regulatory Filings, In-person Meetings	As per regulatory requirements	Compliance updates, licensing, audit reports, and safety standards.
Customers (Defence/PSUs)	No	Email, B2B Meetings, Contracts, Secure Channels	Project-based / Quarterly	Product specifications, quality standards, project updates, delivery schedules, and performance feedback.
Suppliers & Vendors	No	Email, Purchase Orders, Supplier Meets, Phone Calls	Quarterly / As needed	Procurement terms, supply chain coordination, timely delivery, and quality expectations.



**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 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	Number of employees and workers covered (B)	% (B/A)	Total (C)	Number of employees and workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	231	231	100%	231	231	100%
Other than Permanent	231	231	100%	231	231	100%
Total Employees	0	0	0	0	0	0
<b>Workers</b>						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total Workers	NA	NA	NA	NA	NA	NA

\*Disclosure's Provided for permanent employees

**Instruction/Guidance:**

Training programs on human rights issues and policies for employees and workers could include aspects of human rights that are relevant to operations, including the applicability of the human rights policies or procedures to the work done by employees / workers.

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

Category	FY 2024-25 Current financial Year					FY 2023-24 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal Minimum Wage		More than minimum wage	
		No.(B)	% (B/A)	No.(C)	% (C/A)		No. (E)	% (E/D)	No.(F)	% (F/D)
Employees										
Permanent	231	-	-	-	-	231	-	-	-	-
Male	214	-	-	214	100	214	-	-	214	100
Female	17	-	-	17	100	17	-	-	17	100
Other than Permanent	NA	-	-	-	-	-	-	-	-	-
Male										
Female										
Workers										
Permanent	607	-	-	-	-	607	-	-	-	-
Male	556			556	100	556	-	-	556	100
Female	51			51	100	551	-	-	51	100
Other than Permanent	606	-	-			606	-	-	-	-
Male	585			585	100	585	-	-	585	100
Female	21			21	100	21	-	-	21	100

## 3. Details of remuneration/ salary/ wages (including differently abled)

Category	Male		Female	
	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category
<b>Board of Directors</b>	<b>3</b>	<b>8.32</b>	<b>-</b>	<b>-</b>
<b>Key Managerial Personal</b>	<b>1</b>	<b>0.66</b>	<b>1</b>	<b>0.46</b>
<b>Employees other than BoD and KMP</b>	<b>227</b>	<b>38.34</b>	<b>17</b>	<b>1.87</b>
<b>Workers</b>	<b>584</b>	<b>54.59</b>	<b>54</b>	<b>5.20</b>

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

	FY 2024-25 Current financial Year	FY 2023-24 Previous Financial Year
Gross wages paid to females as % of total wages	<b>7.29</b>	<b>7.88</b>

**Instruction/Guidance**

**Remuneration:** As per Sec. 2(78) of Companies Act 2013, Remuneration means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-Tax Act, 1961 (43 of 1961).

Reference: <http://ebook.mca.gov.in/default.aspx>

2. **Salary:** As per the Income Tax Act, 1961, salary includes:

- i. wages
- ii. any annuity or pension
- iii. any gratuity
- iv. any fees, commissions, perquisites or profits in lieu of or in addition to any salary or wages
- v. any advance of salary
- vi. the annual accretion to the balance at the credit of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax under Rule 6 of Part 'A' of the Fourth Schedule; and
- vii. the aggregate of all sums that are comprised in the transferred balance as referred to in sub-rule (2) of Rule 11 of Part A of the Fourth Schedule of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax under sub-rule (4) thereof Ref-<https://www.incometaxindia.gov.in/Acts/Income-tax%20Act,%201961/1968/102120000002035669.htm>

3. **Wages:** As per Sec 2(y) of the Code on Wages, 2019, Wages means all remuneration whether by way of salaries, allowances or otherwise, expressed in terms of money or capable of being so expressed which would, if the terms of employment, express or implied, were fulfilled, be payable to a person employed in respect of his employment or of work done in such employment, and includes:

- i. basic pay
- ii. dearness allowance
- iii. retaining allowance, if any,  
but does not include
  - a. any bonus payable under any law for the time being in force, which does not form part of the remuneration payable under the terms of employment
  - b. the value of any house-accommodation, or of the supply of light, water, medical attendance or other amenity or of any service excluded from the computation of wages by a general or special order of the appropriate Government
  - c. any contribution paid by the employer to any pension or provident fund, and the interest which may have accrued thereon
  - d. any conveyance allowance or the value of any travelling concession
  - e. any sum paid to the employed person to defray special expenses entailed on him by the nature of his employment

- f. house rent allowance
- g. remuneration payable under any award or settlement between the parties or order of a court or Tribunal
- h. any overtime allowances
- i. any commission payable to the employee
- j. any gratuity payable on the termination of employment
- k. any retrenchment compensation or other retirement benefit payable to the employee or any ex gratia payment made to him on the termination of employment

Provided that, for calculating the wages under this clause, if payments made by the employer to the employee under clauses (a) to (i) exceeds one-half, or such other per cent. as may be notified by the Central Government, of the all remuneration calculated under this clause, the amount which exceeds such one-half, or the per cent. so notified, shall be deemed as remuneration and shall be accordingly added in wages under this clause

Provided further that for the purpose of equal wages to all genders and for the purpose of payment of wages, the emoluments specified in clauses (d), (f), (g) and (h) shall be taken for computation of wage.

Explanation: Where an employee is given in lieu of the whole or part of the wages payable to him, any remuneration in kind by his employer, the value of such remuneration in kind which does not exceed fifteen per cent. of the total wages payable to him, shall be deemed to form part of the wages of such employee

Ref- <https://labour.gov.in/sites/default/files/THE%20CODE%20ON%20WAGES%2C%202019%20No.%2029%20of%202019.pdf>

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No) Yes,
5. Describe the internal mechanisms in place to redress grievances related to human rights issues.  
Yes, Employees are encouraged to promptly report any grievances to their immediate supervisor for resolution. In instances where the grievance pertains to the immediate supervisor, employees may directly approach the next-level manager. Still, ff the employee is not satisfied with the resolution provided by the immediate supervisor/next level manager, they have the right to escalate the matter to the HR Department. This grievance redressal process ensures fairness, transparency, and accountability in addressing human rights-related concerns within the organization.
6. Disclosure of complaints made by employees and workers on sexual harassment, discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages or other human rights related issues.

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Filed during the day	Pending Resolution at the end of the year	Remarks	Filed During the Year	Pending Resolution at the end of the year	Remarks
Sexual Harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Forced Labour/Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human right related issues	Nil	Nil	-	Nil	Nil	-

#### Instruction/Guidance

1. 'Sexual Harassment' includes any one or more of the following unwelcome acts or behaviour (whether directly or by implication) namely:
  - i. physical contact and advances
  - ii. a demand or request for sexual favours
  - iii. making sexually coloured remarks
  - iv. showing pornography
  - v. any other unwelcome physical, verbal or non-verbal conduct of sexual nature

2. 'Discrimination' refers to unjust or prejudicial treatment of people, especially on the grounds of, but not limited to, caste, creed, sex, race, ethnicity, age, colour, religion, disability, socio-economic status or sexual orientation.
3. As per Sec 2(ii) of the Child Labour (Prohibition & Regulation) Act, 1986 (as amended), 'Child' means a person who has not completed 14th year of age. It prohibits the employment of adolescents in the age group of 14 to 18 years in hazardous occupations and processes and regulates their working conditions where they are not prohibited.

Ref- [https://labour.gov.in/sites/default/files/act\\_3.pdf](https://labour.gov.in/sites/default/files/act_3.pdf)

<https://labour.gov.in/whatsnew/child-labour-prohibition-and-regulation-amendment-act-2016>

4. 'Forced Labour' or 'Involuntary Labour' refers to all work or service that is extracted under the menace of penalty. It also includes terms such as, bonded labour and modern slavery. It also includes any labour for which the worker receives less than the government-stipulated minimum wage
7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases. As per ID Act, through labour commissioner being focal point.
9. Do human rights requirements form part of your business agreements and contracts? (Yes/No) - NO
10. Assessments of the year

Category	% of plants and offices that were assessed (by the entity or by the statutory authorities or third parties)
Child Labour	Nil – No Child labour
Forced/Involuntary Labour	Nil
Sexual harassment	Nil
Discrimination at workplace	Nil
Wages	Nil
Others – please specify	Nil

11. Provide the details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above. Not Applicable

**Principle 6. Businesses should respect and make efforts to protect and restore the environment.**

**Essential Indicators:**

1. Details of total energy consumption (in Joules or multiples) and energy intensity

Parameter	FY 2024-25 (Current financial Year)	FY 2023-24 (Previous financial Year)
<b>From renewable sources</b>	<b>units</b>	<b>units</b>
Total electricity consumption (A)	1625925	1638316
Total fuel consumption (B)	80608	93821
Energy consumption through other sources (C)	279600	281009
<b>Total energy consumed from renewable resources (A+B+C)</b>	<b>1986133</b>	<b>2013146</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	0	0
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable resources (D+E+F)</b>	<b>0</b>	<b>0</b>
<b>Total energy consumed. (A+B+C+D+E+F)</b>	<b>1986133</b>	<b>2013146</b>
<b>Energy intensity per rupee of turnover</b> (Total energy consumption/ turnover in rupees)	Rs. 0.01	Rs.0.01
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)		
<b>Energy intensity in terms of physical output</b>		
Energy intensity (optional) – the relevant metric may be selected by the entity		

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

**Instruction /Guidance**

1. The entity shall report the total electricity consumed, fuel consumed and energy consumed from other sources during the reporting period, as applicable. Entities may also specify the other sources, in case the same are significant.
2. Energy can be purchased from sources external to the organization or produced by the organization itself (self-generated). If the organization generates electricity from a non-renewable or renewable fuel source and then consumes the generated electricity, the energy consumption shall be counted only once.
3. The above data shall be reported in terms of Joules or multiples such as Giga Joules. Entities should consistently apply conversion factors, for converting fuel consumption into Joules, for the data disclosed. In case, different standards and methodologies are used, the same should be disclosed. Entities should also disclose any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.
4. Energy intensity per rupee of turnover shall be calculated as the total energy consumed divided by the total turnover in rupees.
5. Apart from turnover, entities may on a voluntary basis, provide energy intensity ratio, based on other metrics, such as:
  - units of product;
  - production volume (such as metric tons, litres, or MWh);
  - size (such as m2 floor space);
  - number of full-time employees

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, the remedial action taken, if any.

Nil

#### Instruction /Guidance

Perform Achieve and Trade (PAT) scheme ("Scheme") has been launched by Bureau of Energy Efficiency under the National Mission for Enhanced Energy Efficiency (NMEEE) [details available at the following link: <https://beeindia.gov.in/content/pat-3>]. Under the Scheme, certain sites / facilities are identified as designated consumers and targets are set for such entities in related to the energy consumption.

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

Parameter	FY 2024-25 Current Financial Year	FY 2023-24 (Previous financial Year)
Water Withdrawal by Source ( In Kiloliters )		
(i) Surface water	Nil	Nil
(ii) Groundwater	2,064	7,083
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others		
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	2,064	7,083
Total volume of water consumption (in kilolitres)	20,901	19,935
Water intensity per rupee of turnover (Water consumed / Revenue from operations)		
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)		
Water intensity in terms of physical output		
Water intensity (optional) – the relevant metric may be selected by the entity		

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

#### Instruction /Guidance

- The entity shall report the total water withdrawn for any use, along-with a break-up of its source into the following:
  - Surface water- refers to water that occurs naturally on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, and streams
  - Ground water – refers to water that is being held in, and that can be recovered from, an underground formation
  - Third party water – refers to municipal water and other private suppliers of water
  - Sea-water / desalinated water – refers to water in a sea or ocean
  - Other sources - Entities may specify the other sources, in case the same are significant.
- The entity shall report the total water consumption. Total water consumption is a measure of water used by an organization, that it is no longer available for use by the ecosystem or local community, such as water that has been withdrawn and incorporated into products or has evaporated or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party. It also includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period.
 

If the entity cannot directly measure its water consumption, it may calculate this using the following formula:

Total water consumption = Total water withdrawal – total water discharge.
- Water intensity per rupee of turnover shall be calculated as the total water consumed divided by the total turnover in rupees.

4. Apart from turnover, entities may on a voluntary basis, provide water intensity ratio, based on other metrics, such as:
    - units of product;
    - production volume (such as metric tons, litres, or MWh);
    - size (such as m2 floor space);
    - number of full-time employees
  5. Entities should also disclose any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.
4. Provide the following details related to water discharge –

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)	-	-
<b>(i) To Surface water</b>		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>(ii) To Groundwater</b>		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>(iii) To Seawater</b>		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>(iv) Sent to third-parties</b>		
- No treatment	-	-
- With treatment – please specify level of treatment	80 KL (Neutralized to pH7.5) The treated effluent was sent to MANA effluent treatment facility Hyderabad	300 KL (Neutralized to pH7.5) The treated effluent was sent to MANA effluent treatment facility, Hyderabad
<b>(v) Others</b>		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	80KL (Neutralized to pH7.5)	300 KL (Neutralized to pH 7.5)

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

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation. **NO**

**Instruction /Guidance**

A zero liquid discharge system involves using advanced waste-water treatment technologies to recycle, recover and then re-use the treated waste-water; towards ensuring that there is not discharge of the waste-water to the environment.

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

Parameter	Please specify unit	FY2024-25 (Current financial Year)	FY 2023-24 (Previous financial Year)
NOx	Mg/m3	19.4	16.4
Sox	Mg/m3	14.2	12.8
Particulate Mater	Mg/m3	57.8	60.4
Persistent organic pollutants (POP)	--	--	--
Volatile organic compounds (VOC)	--	--	--
Hazardous air pollutants (HAP)	--	--	--
Others – please specify	--	--	--

#### Instruction /Guidance

Entities should disclose any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.

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

7. Please provide the details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & their intensity NA

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	<b>Metric tonnes of CO<sub>2</sub> equivalent</b>		
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	<b>Metric tonnes of CO<sub>2</sub> equivalent</b>		
<b>Total Scope 1 and Scope 2 emissions intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)			
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)			
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>			
<b>Total Scope 1 and Scope 2 emission intensity</b> (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



## Instruction /Guidance

1. The term 'green-house gas' covers the following gases:
  - Carbon dioxide (CO<sub>2</sub>)
  - Methane (CH<sub>4</sub>)
  - Nitrous oxide (N<sub>2</sub>O)
  - Hydrofluorocarbons (HFCs)
  - Perfluorocarbons (PFCs)
  - Sulphur hexafluoride (SF<sub>6</sub>)
  - Nitrogen trifluoride (NF<sub>3</sub>)
2. Scope 1 emissions are direct GHG emissions from sources that are owned or controlled by the entity. Source refers to any physical unit or process that releases GHG into the atmosphere. Further, any emissions that are not physically controlled but result from intentional or unintentional releases of GHGs, such as equipment leakages, methane emissions (eg: from coal mines), shall also be included in the calculations.
3. Scope 2 emissions are energy indirect emissions that result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the entity.
4. Entities may, on a voluntary basis, provide a break-up of the Scope 1 and Scope 2 emissions into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>.
5. The entity shall exclude any GHG trades (purchase, sale or transfer of GHG emissions) from the calculation of Scope 1 and Scope 2 GHG emissions.
6. The unit for the disclosures shall be metric tonnes of CO<sub>2</sub> equivalent. Further, entities should disclose the standards, methodologies, assumptions and/or calculation tools used, including sources of the global warming potential (GWP) rates and emission factors used.
7. Scope 1 and Scope 2 emission intensity per rupee of turnover shall be calculated as the total Scope 1 and Scope 2 emissions generated divided by the total turnover in rupees.
8. Apart from turnover, entities may on a voluntary basis, provide Scope 1 and Scope 2 GHG emission intensity ratio, based on other metrics, such as:
  - units of product;
  - production volume (such as metric tons, litres, or MWh);
  - size (such as m<sup>2</sup> floor space);
  - number of full-time employees
8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide the details.

Premier Explosives is associated with "green" technology and products, particularly their manufacture of safe, green Nickel Hydrazine Nitrate (NHHN) detonators, making them a pioneer in the safe, commercial-scale production of such detonators worldwide. This technology aims to be more environmentally friendly and safer, fitting into the company's overall role in the explosives and defense sector.

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

Parameter	FY 2024-25 (Current financial Year)	FY 2023-24 (Previous financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste ( A)		
E-waste ( B)		
Bio-medical waste ( C)		
Construction and demolition waste (D)	60 t	
Battery waste (E)		
Radioactive waste (F)		
<b>Other Hazardous waste (G). Please specify if any</b>	<b>Solid: 3.8 t Liquid: 80 KL</b>	<b>5.78 t 300 KL</b>
Other Non-hazardous waste generated (H) (Break-up by composition i.e by materials relevant to the sector)		
<b>Total ( A+B+C+D+E+F+Gg+H)</b>		
<b>Waste intensity per rupee of Turnover (Total waste generated / Revenue from operations)</b>		
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)(Total waste generated / Revenue from operations adjusted for PPP)</b>		
<b>Waste intensity in terms of physical output</b>		
<b>Waste intensity (optional) –the relevant metric may be selected by the entity</b>		
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
i. Re-cycled		
ii. Re-used		
iii. Other recovery operations		
<b>Total</b>		
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of Waste</b>		
i. Incineration		
ii. Landfilling		
iii. Other disposal operations		
<b>Total</b>		

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

#### Instruction /Guidance

- The entity shall report the total waste generated in its activities, with a break-up as per the categories specified in various Waste Management Rules issued by the Ministry of Environment, Forests & Climate Change.
- For each respective category of waste generated (plastic, e-waste, bio-medical waste, construction and demolition waste, battery waste, radio-active waste, other hazardous and other non-hazardous waste), the entity shall report the waste that is recovered through recycling, preparing for re-use or through other recovery operations. Guidance on these terms is given below:
  - Waste may be recovered through any operation wherein products, components of products, or materials that have become waste are prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose. Preparation for re-use and recycling are examples of recovery operations.

- Preparation for re-use means checking, cleaning, or repairing operations, by which products or components of products that have become waste are prepared to be put to use for the same purpose for which they were conceived.

10. Briefly describe the details of 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.

**Premier explosives have obtained Consent for Operation (CFO) for both our Peddakandukuru and Katepally units.**

**Peddakandukuru: CFO No. TSPCB/ZO/RCP/NLG/58/CFO/2021-1035, dated October 11, 2021, valid until October 31, 2026.**

**Katepally: CFO No. TGPCB/ZO/RCP/NLG/1069/CFO/2025-250525746734, dated March 1, 2025, valid until January 31, 2030.**

**Generally, the manufacturing process involves the assembly of hardware and the mixing of materials into a homogenous product, which typically does not generate any waste. Any residual explosives left over after the process are disposed of by burning with the necessary safety precautions at designated locations within our factory premises.**

**Liquid effluent generated during the Nitration process is collected, neutralized, and then either sent to a Common Effluent Treatment Facility (in the case of Peddakandukuru) or treated in a forced evaporation plant, with the condensed water collected and reused (in the case of Katepally). All raw materials used in our processes comply with customer requirements or are approved by the Petroleum and Explosive Safety Organization (PESO).**

**Regarding hazardous waste management, we generate two types: solid and liquid, these wastes are treated at the factory and transported to Telangana pollution control board authorised waste management facilities for further treatment and disposal as mentioned in the Consent for operation order.**

**For the disposal of solid hazardous waste, Premier Explosives has an agreement with the Hyderabad Waste Management Project in Dundigal, Medchal-Malkajgiri district. For liquid effluent, we have an agreement with the MANA Effluent Treatment Plant in Mallapur, Hyderabad.**

**As a manufacturer of explosives, we are unable to send any explosive-contaminated material or residual explosives to third parties due to their inherent explosive nature. Therefore, such materials are disposed of within our factory premises at designated locations, in accordance with the Explosive Rules 2008.**

#### **Instruction /Guidance**

1. Under this field, the entity may consider including a description of the activities that lead to significant waste-related impact and the actions taken to manage the impact from such waste. Such actions could include the following:
  - Improving materials selection and product design
  - Using recycled, re-used or renewable materials
  - Substituting inputs that have hazardous characteristics with inputs that are non-hazardous
2. If the waste generated by the organization in its own activities is managed by a third party, the entity may consider including a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.
11. If the entity has operations/offices if any 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,

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N)
			If no, the reasons thereof and corrective action taken, if any.
			Nil

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

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

#### Instruction /Guidance

This disclosure shall be made, if the entity has undertaken EIA in compliance with applicable environmental laws.

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, We are compliant with the applicable environmental laws/regulations/guidelines in India.

SL No	Specify the Law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
None				

### Principle 7. Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

#### Essential Indicators

- 1 a. Number of affiliations with trade and industry chambers/associations. 2
- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of /affiliated to

SL No	Name of the trade industry chambers/associations	The reach of trade and industry chambers/associations (State/National)
1	Federation of Telangana Chambers of Commerce and Industry	State
2	Society of Indian Defence Manufacturers	National
3		
4		
5		
6		
7		
8		
9		
10		

2. Provide Details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regular authorities.

Name of authority	Brief of the case	Corrective actions taken
Nil		

## Principle 8. Businesses should promote inclusive growth and equitable development

### Essential Indicators

- Details of social impact assessments ( SIA ) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of the project	SIA notification No.	Date of notification	Whether conducted by an Independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant weblink
NA					

- Information on project (s) for which ongoing rehabilitation and resettlement ( R&R ) is being undertaken by the entity, in the following format -

SL No	Name of project for which R&R is ongoing	State	District	No. of project-affected families	% of PAFs covered by R&R	Amount paid to PAFs in FY(In INR)
NA						

- Describe the mechanisms to receive and redress grievances of the community

The Company has established accessible channels for communities to raise their concerns, primarily through dedicated email and phone contacts. All grievances received are formally recorded, acknowledged, and directed to the concerned team for examination and resolution. The process is designed to ensure timely responses, with unresolved matters escalated to higher levels of management where necessary. By maintaining these transparent and responsive mechanisms, the Company is able to address issues effectively and sustain constructive relations with the surrounding communities.

- Percentage of input material (inputs to total inputs by value) sourced from suppliers

Particulars	FY 2024-25 (Current financial Year)	FY 2023-24 (Previous financial Year)
Directly sourced from MSMEs/small producers	32.69%	49.4%
Directly from within India	47.74%	85.66%

- 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

At present, the Company does not maintain specific records of wage cost allocation based on geographical locations. However, the Company has a significant portion of its workforce employed across smaller towns where its facilities are located. Recognising the importance of diversity and regional employment generation, the Company is in the process of accounting and reporting this data more systematically going forward. This will help enhance transparency and highlight the Company's contribution to local economies through both permanent and contractual employment opportunities.

Location	FY 2024-25 (Current financial Year)	FY 2023-24 (Previous financial Year)
Rural	Nil	
Semi-Urban		
Urban		
Metropolitan		

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

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

- Describe the mechanism in place to receive and respond to consumer complaints and feedback:

**Procedure for customer complaints and feedback analysis is mentioned in the Quality Management System Functional manual of Quality control department viz., Document No. PEL/QCD/FM, Rev.No.00, Section code QCD/FM/8.6, Process code QCD/PCS/06, dated 01.04.2022**

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

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

- Number of consumer complaints in respect of the following

Particulars	FY 2024-25 (Current financial year)		Remarks	FY 2023-24 (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	-
Other	0	0	-	0	0	-

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

Particulars	Number	Reasons for recall
Voluntary recalls	--	--
Forced recalls	--	--

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

Provide Details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.No corrective action required.

Provide the following information relating to data breaches:

- Number of instances of data breaches : Nil
- Percentage of data breaches involving personally identifiable information of customers: Nil
- Impact, if any, of the data breaches-Not Applicable