PTC INDUSTRIES LIMITED
Advanced Manufacturing & Technology Centre
NH 25A, Sarai Sahjadi, Bani, Lucknow 226 401
Uttar Pradesh, India

To,	**To**
National Stock Exchange of India Limited	**BSE Limited**
Exchange Plaza, C-1, Block G Bandra Kurla Complex, Bandra (E), Mumbai-400051	Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001
SYMBOL: PTCIL	**BSE Code: 539006**

Dear Sir/Madam,

Sub: Submission of Business Sustainability & Responsibility Report FY 2025-26

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Business Sustainability & Responsibility Report (BRSR) for the financial year 2025-26.

We request you to kindly take the same on record.

Thanking You,

Yours Faithfully
For **PTC Industries Limited-**

PRAGATI GUPTA AGRAWAL
Digitally signed by PRAGATI GUPTA AGRAWAL
Date: 2026.09.08 21:48:39 +05'30'

Pragati Gupta Agrawal
Company Secretary and Compliance Officer

Date: September 08, 2026
Place: Lucknow

Business Responsibility and Sustainability Report FY 2025-26

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L27109UP1963PLC002931
2.	Name of the Listed Entity	PTC Industries Limited
3.	Year of Incorporation	1963
4.	Registered Office Address	NH 25A, Sarai Shahjadi, Bani, Lucknow 226401, Uttar Pradesh, India
5.	Corporate Address	NH 25A, Sarai Shahjadi Bani, Lucknow 226401, Uttar Pradesh, India
6.	Email Address	companysecretary@ptcil.com
7.	Telephone	0522 7111017
8.	Website	http://www.ptcil.com/
9.	Financial Year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited
11.	Paid-up Capital	14,99,25,490
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. Pragati Gupta Agrawal Company Secretary and Compliance Officer Phone No. 0522 7111017 Mail id: companysecretary@ptcil.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).	Standalone basis
14.	Name of assessment or assurance provider	Amit Gupta & Associates
15.	Type of assessment or assurance obtained	Reasonable Assurance of BRSR Core disclosures

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	Casting of Iron and Steel	60%
2.	Manufacturing	Titanium and Articles thereof	40%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Casting of Iron and Steel	2431	60%
2.	Titanium and Articles thereof	2420	40%

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	2	1	3
International	0	0	0

19. Markets served by the Entity

a. Number of locations

Locations	Number
National (No. of States)	28 states and 8 union territories
International (No. of Countries)	16 countries

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

58.4%.

c. A brief on Types of customers

PTC Industries Limited serves a diversified customer base comprising global aerospace and defence majors, Indian defence establishments and public-sector undertakings, and leading companies across oil and gas, LNG, power generation, petrochemicals, pulp and paper, shipbuilding, marine and other specialised engineering sectors. The Company's portfolio includes critical and supercritical components such as titanium and superalloy castings, precision-machined aerospace parts, and air-melt industrial castings, supplied to customers that operate in high-technology and high-reliability environments. Long-standing relationships in industrial sectors, together with strategic partnerships with leading global firms, reinforce PTC's positioning as a trusted supplier capable of meeting the most demanding technical and quality standards

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	234	216	92.31%	18	7.69%
2.	Other than Permanent (E)	9	9	100.00%	0	0.00%
3.	**Total employees (D + E)**	**243**	**225**	**92.59%**	**18**	**7.41%**
	WORKERS					
4.	Permanent (F)	341	341	100.00%	0	0.00%
5.	Other than Permanent (G)	136	136	100.00%	0	0.00%
6.	**Total workers (F + G)**	**477**	**477**	**100.00%**	**0**	**0.00%**

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	0	0	-	0	-
2.	Other than Permanent (E)	0	0	-	0	-
3.	**Total differently abled employees (D + E)**	**0**	**0**	**-**	**0**	**-**
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	0	0	-	0	-
5.	Other than Permanent (G)	0	0	-	0	-
6.	**Total differently abled workers (F + G)**	**0**	**0**	**-**	**0**	**-**

21. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25.00%
Key Management Personnel	3	2	66.67%

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

Particular	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	1.57%	7.80%	9.37%	8.10%	6.25%	14.35%	1.25%	0.78%	2.03%
Permanent Workers	1.25%	0.00%	1.25%	4.00%	0.00%	4.00%	0.77%	0.00%	0.77%

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

23. Name of holding/subsidiary/associate companies/joint ventures

Sl. No.	Name of the holding/ subsidiary/ associate companies/joint ventures (A)	Indicate whether Holding/Subsidiary/ Associate/Joint Venture	% of shares held by the listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed Entity? (Yes/No)
1	Aerolloy Technologies Limited	Subsidiary	100%	No
2	Trac Holdings Limited	Subsidiary (Foreign)	100%	No
3	Broomco (4266) Limited	Subsidiary (Foreign, step-down)	100%	No
4	Trac Group Limited	Subsidiary (Foreign, step-down)	100%	No
5	Trac Precision Solutions Limited	Subsidiary (Foreign, step-down)	100%	No
6	Advanced Materials (Defence) Testing Foundation	Joint Venture / Associate	20%	No

Note: Broomco (4266) Limited, Trac Group Limited and Trac Precision Solutions Limited are step-down subsidiary company of PTC Industries Limited.

VI. CSR Details

24. (i) **Whether CSR is applicable as per section 135 of Companies Act, 2013:** Yes

(ii) **Turnover (in ₹):** 28,979.61 Lakhs

(iii) **Net worth (in ₹):** 1,36,418.26 Lakhs

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/ No) (If yes, then provide web link for grievance redressal policy)	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes, www.ptcil.com	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes, companysecretary@ptcil.com	0	0	NA	0	0	NA
Shareholders	Yes, companysecretary@ptcil.com	0	0	NA	0	0	NA
Employees and workers	Yes, internal grievance mechanism	0	0	NA	0	0	NA
Customers	Yes, customer support	0	0	NA	0	0	NA
Value Chain Partners	Yes, vendor / supplier mechanism	0	0	NA	0	0	NA
Others (please specify)	-	-	-	-	-	-	-

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 the business, 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 or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the R/O (Indicate positive or negative implications)
1	ESG-aligned manufacturing	Opportunity	Aerospace, defence, energy transition and marine customers increasingly incorporate ESG performance into supplier qualification. Following materials, process and manufacturing choices affect emissions, energy and waste profile.	Sustained investment in energy-efficient furnaces (VAR, VIM, EBCHR, PAM), ZLD operations across all plants, and progressive expansion of the renewable energy share in the electricity mix.	Positive

Sl. 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 R/O (Indicate positive or negative implications)
2	Skill development and human capital	Opportunity	Continued scaling of specialised operations (titanium, superalloy castings, aerospace precision machining) requires deepening technical and quality skills across the workforce.	Ongoing training and competency development, Graduate Engineer Trainee inductions, and establishment of the STrIDE Academy for specialised industrial training.	Positive
3	Energy transition	Risk and Opportunity	Rising cost and regulatory constraint on fossil-fuel inputs; opportunity through renewable share expansion.	Renewable procurement (solar, wind); progressive transition from Light Diesel Oil to Compressed Natural Gas in furnaces; multiple energy-efficiency initiatives listed at Principle 6 Essential Indicator 8.	Positive
4	Quality and customer reliability	Opportunity	Customer qualifications in aerospace and defence require sustained ISO 9001, AS9100D, NADCAP and marine class approvals.	Certifications maintained; NADCAP scope maintained; new customer qualifications completed / progressed.	Positive.
5	Governance and ethical conduct	Risk	Regulatory expectations, insider trading, related-party transactions oversight.	The Company has a comprehensive framework of Board-approved policies, procedures and internal controls governing regulatory compliance, prevention of insider trading and related-party transactions. The Board and its Committees continued to exercise oversight during FY 2025-26.	Negative
6	Innovation	Opportunity	Emerging technological advancements combined with evolving market demands offer companies the opportunity to create innovative solutions that meet new requirements and improve existing offerings.	Continuous R&D, adoption of advanced technologies, process improvements, customer and technology-partner collaboration, investment in modern manufacturing capabilities and workforce upskilling.	Positive
7	Health, safety and environment	Risk	Non-compliance with safety protocols and insufficient understanding of hazardous materials can have serious consequences for people and operations.	Source-level controls, ETP/STP systems, waste segregation, authorised disposal, periodic medical examinations, vaccination drives, safety training and plant-level monitoring.	Negative
8	Data Protection	Risk	Risk of confidential data leakage via USB drives/ flash drives	Privileged-access reviews, Data Leakage Prevention systems, access controls and encryption measures.	Negative
9	IT data centre & disaster recovery	Risk	Risk of inadequate data facilities and safety of data centre	The disaster recovery (DR) strategy is reviewed and updated continuously	Negative
10	Regulatory & Compliance	Risk	Operating across multiple jurisdictions exposes the Company and its Group to diverse and evolving regulatory requirements, including export controls and defence-related obligations. Non-compliance could result in penalties, reputational damage or restrictions on business operations.	Oversight by the Board and its Committees; structured compliance calendar; periodic in-house and external audits; robust legal and secretarial review.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a. Whether the 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/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the policies, if available	• Code of Conduct • Code of Fair Disclosure • Corporate Social Responsibility Policy • Dividend Distribution Policy • Employee Data Privacy Policy • Human Resource Policy • Information Security Policy • Insider Trading Policy • Mission Statement • Policy on Determination of Materiality • Policy on Determination of Materiality for Disclosures • Policy on Disclosures • Policy on Related Party Transactions • Quality Policy • Risk Management Policy • Safety Principles and Occupational Health Policy • Whistleblower Policy • Equal Opportunity policy								
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 the Entity's 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 the Entity and mapped to each principle.	P1: Code of Conduct compliance framework; SEBI LODR compliance; Companies Act 2013 governance framework; SS-1 and SS-2 (Secretarial Standards on Board and General Meetings) P2: AS9100D (aerospace quality management system, multisite); ISO 9001:2015 (quality management); NADCAP accreditations (special processes including heat treatment, NDT, welding); PED (Pressure Equipment Directive) certification by TUV NORD; Marine Classification Approvals (LR, BV, DNV, ABS, IRS) P3: ISO 45001:2018 (Occupational Health and Safety Management), Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH compliance) P4: SEBI LODR Regulations 4 and 17 to 27; Companies Act 2013 governance framework P5: Constitutional protections; Equal Remuneration Act, 1976; Minimum Wages Act, 1948; POSH Act, 2013; Maternity Benefit Act, 1961 (as amended); core ILO Conventions on freedom of association, forced labour, discrimination, and child labour P6: ISO 14001:2015 (Environmental Management System) valid through 31 December 2028 (per EHS ehs_73); Zero Liquid Discharge status maintained across all manufacturing plants; CPCB / SPCB consents to operate; Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 P7: Memberships of industry associations including Confederation of Indian Industry (CII), Federation of Indian Chambers of Commerce and Industry (FICCI), Indian Foundry Association, and other sector bodies P8: Companies Act 2013 Section 135 (CSR) and CSR Rules 2014 (as amended); Schedule VII of the Companies Act 2013 P9: ISO 27001:2022 (Information Security Management System); Digital Personal Data Protection Act, 2023; Consumer Protection Act, 2019								

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	PTC seeks to align business growth with national self-reliance and responsible industrial development. Its commitments focus on strengthening capability, technology, skill, quality, productivity, efficiency and sustainability to global standards. Specific commitments under active execution as at 31 March 2026 include the continued build-out of the Strategic Materials Technology Complex; operation of Plasma Arc Melting and continued commissioning of Electron Beam Cold Hearth Refining at Aerolloy Technologies (a subsidiary outside the standalone reporting boundary of this BRSR); sustained Zero Liquid Discharge operations; energy-efficiency initiatives; progressive expansion of renewable energy; establishment of the STrIDE Academy; and extension of customer qualifications across global aerospace and defence programmes.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons, in case the same are not met.	Technology and capability advancement: New alloy developed; process yield improvement; new casting capability (SC/DS); new product qualification; testing capability added; simulation/modelling advancement. All manufacturing facilities continued to operate as Zero Liquid Discharge facilities through FY 2025-26. Energy-efficiency initiatives implemented during the year include LED lighting upgrade; solar/renewable-energy expansion; compressed-air optimisation; furnace conversion/ upgrade; battery-operated forklifts; process optimisation for energy reduction; energy-efficient motors (IE3/IE4); power-factor improvement (APFC panels); and VFD/soft-starter installation. ISO 14001:2015, ISO 45001:2018 and ISO 27001:2022 certifications were sustained. Training programmes conducted with 2,274 training-hours logged for permanent employees and 862 training-hours logged for permanent workers during FY 2025-26. The STrIDE Academy is being established as a dedicated platform for specialised industrial training. CSR expenditure of Rs. 70.80 Lakhs was incurred during FY 2025-26 under item (ii) of Schedule VII of the Companies Act 2013, focused on education and skill development. GreenTitanium™ is being prepared for launch as a proprietary route for recycling titanium scrap into aerospace-grade ingots. The route is intended to be enabled by EBCHR, which remained under commissioning as at 31 March 2026. Accordingly, GreenTitanium™ is not described as operational and no realised emissions-reduction benefit from the process is claimed for FY 2025-26.								

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)**

At PTC, sustainability is treated as an integral element of how we design our facilities, run our operations and engage with stakeholders. During FY 2025-26, we continued to embed environmental and social considerations into the operating framework of our standalone facilities at Lucknow and Mehsana. Zero Liquid Discharge was sustained across manufacturing operations, while ISO 14001:2015, ISO 45001:2018 and ISO 27001:2022 certifications remained in force through the year.

We recognise that ESG implementation presents complex and evolving challenges: the transition to lower-carbon manufacturing, maintaining safe and inclusive workplaces, deepening the technical capability of our people and strengthening governance and data systems as the scale and complexity of operations grow. Energy-efficiency initiatives during the year included LED lighting, solar and renewable-energy expansion, compressed-air optimisation, furnace upgrades, battery-operated forklifts, process-level energy reduction, IE3/IE4 motor deployment, power-factor improvement and VFD/soft-starter installation.

The Stakeholders' Relationship Committee continues to serve as the highest authority responsible for oversight of Business Responsibility. Looking ahead, priority areas include renewable-energy expansion, deeper supplier ESG diligence and stronger data infrastructure for BRSR Core. PTC is within the Top 500 listed entities by market capitalisation for the FY 2025-26 reporting cycle and is therefore within the mandatory BRSR Core assessment or assurance framework. The Company has obtained Reasonable Assurance of BRSR Core disclosures from Amit Gupta & Associates.

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The Stakeholders' Relationship Committee of the Board of Directors is the designated highest authority responsible for the implementation and oversight of the Business Responsibility policy framework at PTC Industries Limited.

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
9.	Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The Stakeholders' Relationship Committee of the Board of Directors is the designated committee responsible for decision-making on sustainability-related issues, including the review and oversight of the Company's Business Responsibility policy framework and its implementation across the nine NGRBC principles.								

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	Stakeholders' Relationship Committee reviews policy implementation, effectiveness and required modifications.									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company monitors applicable legal obligations; non-compliances, if any, are addressed through the relevant governance and compliance mechanisms with Committee oversight.									Annually								

11.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out independent assessment /evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	No	No	No	No	No	No	No	No	No

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principle 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 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: PRINCPLE WISE PERFORMANCE DISCLOSURE

Principle 01 **Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable.**

Essential Indicator:

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	1	Familiarisation programmes on business strategy, industry context, statutory framework and BR practices	100%
Key Managerial Personnel	1	Statutory updates (Companies Act, SEBI LODR, SS-1 / SS-2), industry updates, ESG and BR training	100%
Employees other than Board of Directors and KMPs	37	Code of Conduct, Quality, EHS, POSH, Human Rights, Cybersecurity, Anti-corruption and related principles	95%
Workers	17	Human Factors, Environment, Health & Safety, Employee Well-being Process Improvement Company Core Value Code of Conduct and Total Quality management	91%

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:

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	1	Stock Exchanges (National Stock Exchange of India Limited and BSE Limited)	₹1,35,000	The Board was short of one Independent Director from January 24, 2025 to February 20, 2025 due to completion of the second term of Mr. Brij Lal Gupta. The Company subsequently complied with Regulation 17(1)(a) of the SEBI Listing Regulations and paid the applicable SOP fine.	No
	1	Stock Exchanges (National Stock Exchange of India Limited and BSE Limited)	Nil	Non-compliance with Regulation 18(1) of the SEBI Listing Regulations occurred from January 24, 2025 to February 14, 2025 due to completion of the second term of Mr. Brij Lal Gupta. The Company subsequently complied with the requirement, and the SOP fine was waived by the Stock Exchanges.	No
	1	Stock Exchanges (National Stock Exchange of India Limited.and BSE Limited)	Nil	Non-compliance with Regulation 19(1) of the SEBI Listing Regulations occurred from January 24, 2025 to February 14, 2025 due to completion of the second term of Mr. Brij Lal Gupta. The Company subsequently complied with the requirement, and the SOP fine was waived by the Stock Exchanges.	No
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	-	-	0	-
Punishment	-	-	0	-

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

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

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

Yes. PTC Industries has adopted a zero-tolerance approach towards corruption and bribery. A comprehensive Anti-Corruption and Anti-Bribery Policy is in place and forms part of the Company's Code of Conduct. The policy requires compliance with applicable laws and standards of integrity and transparency. Employees receive the policy at induction and are expected to comply with it; vendors and business partners are also expected to follow the Company's integrity standards. The commitment is reinforced through training and governance oversight. Policy link: https://www.ptcil.com/PDF/Investors/policies/Code-of-Conduct-latest.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	FY 2024-25
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		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Nil	0	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Nil	0	Nil

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

Not Applicable.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	25	27

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	FY 2024-25
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 dealer / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	70%	38%
	b. Sales (Sales to related parties as % of Total Sales)	13%	3%
	c. Loans and advances given to related parties as % of Total loans and advances	80%	0
	d. Investments in related parties as % of Total Investments made	100%	100%

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
	NIL	

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. PTC Industries Limited has established governance mechanisms to prevent and manage potential conflicts of interest among its Board members. The Company's Code of Conduct requires all Directors and Senior Management to disclose any potential conflict at the outset conflicts and to recuse themselves from discussions, deliberations, or voting on matters where such conflicts exist. The Terms of Appointment of Directors also address competing directorships. These safeguards support objective decision-making in the interests of the Company and its stakeholders.

Principle 02 Business should provide goods and services in a manner that is sustainable and safe

Essential Indicator:

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

Segment	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R & D	0%	0.65%	R&D efforts continued during FY 2025-26 towards sustainable manufacturing, including process optimisation for energy efficiency, effluent minimisation, adoption of advanced energy-efficient technologies, and material reuse and recycling. Initiatives also include rainwater harvesting, waste reduction, and supply chain efficiency directed at reducing carbon footprint and conserving resources.
Capex	10%	54.33%	A significant share of capital investments during FY 2025-26 was channelled into sustainable technologies, including recycling infrastructure, energy-efficient furnaces, water recycling systems, and Zero Liquid Discharge infrastructure. These investments strengthen circularity, reduce environmental impact, and align with long-term sustainability goals.

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

Yes. PTC Industries has an operational framework for sustainable sourcing covering environmental, social, and governance parameters. The framework includes sourcing of recycled and circular inputs, preference for long-term and ethically compliant suppliers, and ongoing monitoring of environmental and social criteria across the supply chain.

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

The Company has commenced quantifying the share of sustainably sourced inputs, including recycled metals, captive sourcing, and suppliers assessed on ESG criteria. While a significant portion of inputs falls within this definition, the exact percentage will be disclosed in subsequent reporting cycles as data and system infrastructure stabilize.

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.**

(a)	**Plastics (including packaging)**	As most of the Company's products are supplied directly to OEMs and exported, the scope for reclaiming products at end-of-life is limited. Within operations, plastics and packaging materials are segregated and recycled or safely disposed through appropriate channels; e-waste is channelled through authorised recyclers; hazardous residues are treated and disposed of by authorised agencies; and other process wastes such as foundry sand and ceramics are recycled or disposed of in accordance with statutory requirements.
(b)	**E-waste**	
(c)	**Hazardous waste**	
(d)	**other waste.**	

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 the Pollution Control Boards? If not, provide steps taken to address the same.**

Not Applicable. EPR is not applicable to PTC Industries in its current form since the Company manufactures and supplies industrial castings, precision components, and engineered products to OEMs and industrial customers, and does not directly place plastic packaging, electronic goods or other EPR-notified consumer product categories into the consumer market.

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.
NIL. Life Cycle Assessments have not been conducted for individual product lines during FY 2025-26.					

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
No significant social or environmental concerns or risks have been identified arising from production or disposal of the Company's products or services during FY 2025-26.		

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	FY 2024-25
Raw Material	65%	63%

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			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	As most products are supplied directly to OEMs and exported, the Company has limited scope for end-of-life reclamation of the products, amount (themselves. Waste generated within operations is managed through recycling, reuse or safe disposal in metric tonnes) reclaimed for each product category:accordance with applicable environmental requirements.					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
PTC's products are supplied directly to OEMs and industrial customers operating under end-of-life protocols specific to aerospace, defence, energy and marine sectors. The Company's primary input stream includes substantial recycled or scrap material, supporting resource efficiency and reuse within the manufacturing system.	

Principle 03 Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential Indicator:

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	216	216	100%	216	100%	N/A	N/A	216	100%	0	0%
Female	18	18	100%	18	100%	18	100%	0	0%	0	0%
Total	**234**	**234**	**100%**	**234**	**100%**	**18**	**7.69%**	**216**	**92.31%**	**0**	**0%**
Other than Permanent employees											
Male	9	9	100%	9	100%	N/A	0%	9	100%	0	0%
Female						N/A					
Total	**9**	**9**	**100%**	**100%**	**100%**	**N/A**	**0%**	**9**	**100%**	**0**	**0%**

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	341	341	100%	341	100%	N/A	N/A	0	0%	0	0%
Female						N/A					
Total	**341**	**341**	**100%**	**341**	**100%**	**-**	**-**	**0**	**0%**	**0**	**0%**
Other than Permanent Workers											
Male	136	136	100%	136	100%	N/A	N/A	0	0%	0	0%
Female						N/A					
Total	**136**	**136**	**100%**	**136**	**100%**	**-**	**-**	**0**	**0%**	**0**	**0%**

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

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.40%	0.40%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	95%	100%	Y	95%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	6.4%	67%	Y	13%	78%	Y
Others- please specify		N/A			N/A	

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 Company in this regard.

Yes. The Company has undertaken measures such as ramps, lifts, handrails and accessible washrooms across its premises to support barrier-free movement and usability. Facilities are being progressively upgraded to meet diverse mobility needs, reflecting PTC's commitment to inclusion and a safe, accessible workplace.

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

Yes. PTC Industries has an Equal Opportunity Policy as part of its broader Human Resource framework, reinforcing the Company's commitment to a workplace free from discrimination. Link: https://www.ptcil.com/PDF/Investors/policies/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%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	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. PTC Industries Limited has implemented a Grievance Redressal Policy applicable to permanent and non-permanent employees and workers. The mechanism encourages resolution at the supervisory level, with escalation to a dedicated Grievance Committee where required. Grievances may be submitted through prescribed online or physical channels and are acknowledged, reviewed and addressed under the Company's governance framework. Digital tools for grievance tracking and monitoring are being integrated to strengthen transparency and timely redressal.
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Benefits	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
Total Permanent Employees	234	0	0	217	0	0
- Male	216	0	0	199	0	0
- Female	18	0	0	18	0	0
Total Permanent Workers	341	200	59%	293	250	85%
- Male	341	200	59%	293	250	85%
- Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	216	205	94.91%	190	87.96%	199	181	90.95%	166	83.42%
Female	18	16	88.89%	14	77.78%	18	16	88.89%	13	72.22%
Total	**234**	**221**	**94.44%**	**204**	**87.18%**	**217**	**197**	**90.78%**	**179**	**82.49%**
Workers										
Male	341	181	53.08%	341	100.00%	293	293	100.00%	293	100.00%
Female	N/A									
Total	**341**	**181**	**53.08%**	**341**	**100.00%**	**293**	**293**	**100.00%**	**293**	**100.00%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	216	194	89.81%	199	199	100.00%
Female	18	8	44.44%	18	18	100.00%
Total	**234**	**202**	**86.32%**	**217**	**217**	**100.00%**
Workers						
Male	341	341	100.00%	293	293	100.00%
Female		N/A			N/A	
Total	**341**	**341**	**100.00%**	**293**	**293**	**100.00%**

10. Health and Safety Management System:

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

Yes. PTC Industries has implemented an occupational health and safety management system under ISO 45001:2018. The system covers all manufacturing facilities and offices within the standalone reporting boundary, including all permanent and non-permanent employees and workers on site.

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

Work-related hazards and risks are identified through a combination of Hazard Identification and Risk Assessment (HIRA) exercises at process, machine and task levels, incident and near-miss reporting, internal safety audits, external ISO 45001 surveillance audits, and periodic reviews by the plant safety committees. Both routine (daily / shift-based) and non-routine (project, change management, new equipment commissioning) activities are covered.

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

Yes. The Company operates a 'stop-work' protocol whereby any worker may halt an unsafe activity and report the hazard through supervisors or the safety committee, without adverse consequences.

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

Yes. Employees and workers have access to non-occupational medical services through health insurance and on-site medical facilities as applicable.

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

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

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

The company has established measures to ensure a safe and healthy workplace across its operations:

- ISO 45001:2018 Occupational Health and Safety Management System certified and sustained through FY 2025-26.
- Plant Safety Committees at each manufacturing site with representation from management, workers, and safety officers, meeting regularly.
- Personal Protective Equipment (PPE) provided and required across all manufacturing operations, with usage audits and refresher training.
- Regular safety training programmes including new-employee induction, refresher modules, first-aid, emergency response, and hazard-specific training. Total safety training touches during FY 2025-26 include 221 employee training instances and 181 worker training instances.
- Internal safety audits, external ISO surveillance audits, and mock drills for fire, chemical and other emergencies.
- Occupational health monitoring including periodic medical examinations.
- 'Stop-work' protocol enabling any worker to halt an unsafe activity and report the hazard without adverse consequences.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

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

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

During FY 2025-26, PTC Industries did not experience any fatalities among employees or workers Safety training and audit findings are addressed through the plant safety committees on a continuous basis, with corrective action tracked to closure. No significant risks or concerns requiring escalated corrective action arose from the assessments conducted during the year.

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. Statutory benefits including Group Insurance and Gratuity (as applicable by role and tenure) are extended to employees and workers. Coverage includes financial support in the event of permanent disability or loss of life.

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

PTC Industries includes standard vendor compliance clauses in its purchase orders and contracts requiring statutory dues (PF, ESI, GST, TDS, professional tax as applicable) to be duly deducted and deposited by suppliers and service providers. Vendor onboarding processes require submission of PF and ESI registration details, PAN, GST registration, and confirmation of statutory compliance. Periodic reviews are conducted for material vendors.

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 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	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	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)

Yes. PTC provides transition support for retiring employees, including timely settlement of PF and Gratuity, guidance on Provident Fund transfers or withdrawals, and where relevant, retention as consultants for specialised expertise.

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	100% Suppliers are required to comply with HSE terms in Purchase Terms & Conditions. On-site audits and self-assessments are conducted.
Working Conditions	100% Evaluations cover labour practices, workplace safety, and compliance with applicable laws. Non-compliances, if any, are addressed through corrective action plans.

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

No significant risks or concerns requiring separate corrective-action disclosure were reported for FY 2025-26.

Principle 04 Business should respect the interests of and be responsive to all its stakeholders

Essential Indicator:

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

The company identifies its key stakeholder groups through a structured process that considers the entities and individuals materially affected by or having material influence on the Company's business. The identification process is anchored in the Company's governance framework and is periodically reviewed by the Stakeholders' Relationship Committee.

Key stakeholder groups include shareholders and investors, employees and workers, customers, suppliers and value chain partners, communities around operations, government and regulatory authorities, financial institutions and lenders, and media.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly / others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders and Investors	No	Annual Reports, Notices, Quarterly Results, Press Releases, Company Website, Stock Exchange filings, Analyst / Investor presentations, Annual General Meeting	Quarterly, Annually, and Event-based	Financial and operational performance updates, strategic direction, governance matters, capital allocation decisions, dividend policy, ESG performance and BRSR disclosures.
Employees and Workers	No	Internal communications, HR Policies, Grievance mechanisms, Training programmes, Employee engagement surveys, Town-halls	Continuous and Event-based	Compensation and benefits, career development, workplace safety, POSH awareness, human rights, diversity and inclusion, HR grievances
Customers	No	Customer meetings, technical reviews, quality reviews, on-site audits, customer satisfaction surveys, contractual reviews	Continuous and Event-based	Product quality, on-time delivery, technical capability, certifications and approvals, cyber security and data privacy, sustainability performance.
Suppliers and Value Chain Partners	No	Vendor onboarding, purchase orders and contracts, supplier audits, performance reviews, supplier meets	Continuous and Event-based	Quality expectations, delivery performance, statutory compliance, ESG expectations, ethical conduct, code of conduct compliance.
Communities	No	Community engagement, CSR programmes, plant visits and dialogue, local media	Ongoing and Programme-based	CSR activities, local employment, environmental performance, community grievances.
Government and Regulatory Authorities	No	Statutory filings, audits, inspections, industry forum engagement	As required and Periodic	Compliance with Companies Act, SEBI LODR, environmental laws, labour laws, tax laws, and industry-specific regulations.
Financial Institutions and Lenders	No	Bank reviews, credit rating interaction, term sheets, compliance certificates	Continuous and Periodic	Debt covenants, financial performance, credit rating, capital structure, working capital.
Media	No	Press releases, media interactions, digital and social channels	Event-based	Company performance, strategic developments, capital markets news and industry positioning.

Leadership Indicators

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

   Stakeholder consultation is a continuous process at PTC. The Stakeholders' Relationship Committee is the designated committee for stakeholder-engagement oversight and significant feedback. Investor and shareholder queries are addressed through the Compliance Officer with Committee oversight. Employee grievances flow through HR mechanisms. Customer and supplier feedback is channelled through commercial and quality functions. Community feedback is received through CSR and plant-level interactions. Material feedback is escalated through the Stakeholders' Relationship Committee and, where appropriate, to the Audit Committee, Risk Management Committee or full Board.

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. Customer expectations on environmental performance, cyber-security, quality and on-time delivery have shaped the company's investment priorities, including the sustained expansion of energy-efficiency initiatives, the maintenance and progressive expansion of ISO 14001, ISO 45001 and ISO 27001 certifications, and continued investment in customer-aligned quality and NADCAP scopes. Employee feedback through grievance mechanisms and training touchpoints continues to inform HR policy refresh and workplace safety measures.

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

   The company has not identified any stakeholder group as vulnerable or marginalised in the conventional BRSR sense within its operating footprint. PTC is committed to inclusive development and engages with vulnerable and marginalized groups through its CSR initiatives. Programmes focus on community welfare, education, skill-building, and medical support for hospitals, creating opportunities for empowerment and upliftment. These efforts reflect the Company's responsibility towards building an equitable and inclusive society.

Principle 05 Business should respect and promote human rights

Essential Indicator:

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	234	221	94.44%	217	201	92.63%
Other than Permanent	9	9	100%	20	17	85.00%
Total Employees	243	230	94.65%	237	218	91.98%
Workers						
Permanent	341	341	100.00%	293	261	89.08%
Other than Permanent	136	47	34.56%	60	48	80.00%
Total Workers	477	388	81.34%	353	309	87.54%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	216	0	0%	216	100%	199	0	0%	199	100%
Female	18	0	0%	18	100%	18	0	0%	18	100%
Other than Permanent										
Male	9	0	0%	9	100%	18	0	0%	18	100%
Female	0	0	0%	0	0%	2	0	0%	2	100%
Workers										
Permanent										
Male	341	0	0%	341	100%	293	0	0%	293	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent										
Male	136	0	0%	136	100%	60	0	0%	60	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%

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

a. The details are provided below:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	1,07,31,486	1	46,27,877
Key Managerial Personnel	1	4,92,46,691	2	24,13,470
Employees other than BoD and KMP	178	3,91,580	16	4,10,132
Workers	286	2,24,978	Nil	Nil

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	8.2%	5.3%

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

Yes. The Head of Human Resources serves as the operational focal point for human rights matters, with Board-level oversight through the Stakeholders' Relationship Committee. The Internal Complaints Committee (constituted under the POSH Act,) is the designated body for sexual harassment complaints, and the HR grievance mechanism handles other workplace human-rights concerns.

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

The company has multiple internal mechanisms to receive and redress grievances related to human rights issues. Grievance channels are available for all permanent employees, permanent workers, and non-permanent employees / workers. The Internal Complaints Committee (ICC) constituted under the POSH Act, 2013 handles sexual harassment complaints, with 6 awareness sessions conducted during the year. The Whistleblower Policy provides a channel for confidential reporting of unethical practices, including human rights violations, with anonymity protection and non-retaliation safeguards.

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

The details are provided below:

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other Human rights related issues	-	-	-	-	-	-

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

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

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

The Company's Whistleblower policy, POSH framework, and Code of Conduct provide non-retaliation protections for individuals raising concerns in good faith. Complaint handling protocols include confidentiality safeguards, protection against dismissal or adverse employment action, and independent investigation by the ICC (for POSH matters) or the Audit Committee / Whistleblower Committee (for other categories). Any retaliation against a complainant is itself treated as a disciplinary matter under the Code of Conduct.

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

Yes. Human rights requirements form part of the company's standard business agreements and contracts including vendor purchase orders and supplier contracts. Suppliers and business partners are expected to comply with applicable labour laws (minimum wages, prohibition of child labour and forced labour), the Company's Code of Conduct, and the Anti-Corruption and Anti-Bribery Policy.

10. Assessment for the year:

	% of the entity's plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Other- please specify	-

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

No significant risks or concerns requiring corrective action were identified through the assessments conducted during FY 2025-26. The assessments confirmed compliance with applicable labour laws, POSH Act, minimum wages, and prohibition of child and forced labour across the Company's plants and offices.

Leadership Indicators

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

   During FY 2025-26, no material human rights grievances arose that necessitated modification of business processes. The Company continues to refine training modules, grievance-handling protocols, and awareness programmes as part of its ongoing HR process improvement cycle.

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

   The company's human rights due-diligence framework covers all plants and offices within the standalone reporting boundary. During FY 2025-26, 100% assessment coverage was maintained for child labour, forced labour, and wages compliance. Assessments are conducted by internal HR and statutory audit functions, complemented by external ISO 45001 surveillance audits.

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 progressively equipping its plant premises and offices with accessibility infrastructure including ramps and other measures under the Rights of Persons with Disabilities Act, 2016. The company does not currently have differently abled employees or workers on rolls; accessibility infrastructure will continue to expand as part of the Company's facility management programme.

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	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others – please specify	100%

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 at this time. Value chain partner assessment framework for human-rights parameters is being formalised, and disaggregated corrective action reporting will be provided in subsequent BRSR cycles as the framework matures.

Principle 06 Business should respect and make efforts to protect and restore the environment.

Essential Indicator:

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	2,708.41	3,285.68
Total fuel consumption (B)	0.00	0
Energy consumption through other sources (C)	0.00	0
Total energy consumed from renewable sources (A+B+C)	**2,708.41**	**3,285.68**
From non-renewable sources		
Total electricity consumption (D)	43,994.38	91,154.75
Total fuel consumption (E)	2,653.20	1,501.91
Energy consumption through other sources (F)	0.00	1,880.42
Total energy consumed from non- renewable sources (D+E+F)	**46,647.58**	**94,537.08**
Total energy consumed (A+B+C+D+E+F)	**49,355.98**	**97,822.76**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/lakhs Rupees)	0.0017	0.0040

Parameter	FY 2025-26	FY 2024-25
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/lakhs US Dollar)	0.034	0.084
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes, Amit Gupta & Associates.	No

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 fall under the PAT scheme.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	5,754	5,500
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	2,480
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**5,754**	**7,980**
Total volume of water consumption (in kilolitres)	**5,754**	**7,980**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/lakhs Rupees)	0.00020	0.00033
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (KL/lakhs US Dollar)	0.0040	0.0068
Water intensity in terms of physical output	-	-
Waterintensity(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, Amit Gupta & Associates.	No

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

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	2,480
- No treatment	0	0
- With treatment – please specify level of treatment	0	2,480
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	**0**	**2,480**
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, Amit Gupta & Associates.	

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

Yes. The Company operates all its manufacturing facilities on a Zero Liquid Discharge basis. ETPs and STPs are installed to treat wastewater, with treated water reused internally in cooling, cleaning, gardening and landscaping. No untreated or treated wastewater is released into the natural environment. The Company continued to invest in ETP/STP upgrades and water-recycling improvements during FY 2025-26.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NO_x	Mg/Nm^3	169.45	126.2
SO_x	Mg/Nm^3	10.78	12.6
Particulate matter (PM)	Mg/Nm^3	43.39	64.3
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	-	Yes, Amit Gupta & Associates.	No

7. Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	991.08	1,305.67
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	9,863.60	9,267.06
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	$MTCO_2e$ / lakhs Rupees	0.37	0.43
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	$MTCO_2e$ / lakhs US Dollar	7.62	8.88
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	-	Yes, Amit Gupta & Associates.	No

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

Yes. The Company continues to pursue emissions-reduction and resource-efficiency initiatives through renewable energy, cleaner and more efficient energy use, process optimisation and resource conservation. FY 2025-26 initiatives included LED lighting upgrades; solar / renewable-energy expansion; compressed-air optimisation; furnace conversion / upgrades; battery-operated forklifts; process optimisation for energy reduction; IE3 / IE4 motors; power-factor improvement through APFC panels; and VFD / soft-starter installation.

In addition, GreenTitanium™ is being prepared for launch as a future circular-material route for recycling titanium scrap into aerospace-grade ingots. The underlying EBCHR capability remained under commissioning as at year-end; accordingly, GreenTitanium™ is not described as operational and no realised emissions reduction from the route is claimed for FY 2025-26. Once commissioned and validated, the route is expected to support greater circularity in titanium and reduce reliance on virgin feedstock.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	1.53	32.94
E-waste **(B)**	0.00	0.03
Bio-medical waste **(C)**	0	0
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	1.53	0.71
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G)**	0.25	2.12
MS Scrap, SS Scrap (Solid)	4,287.32	4,211.99
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	120.00	188.85
Total (A+B + C + D + E + F + G + H)	**4,410.63**	**4,436.24**
Parameter		
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/lakhs Rupees)	0.00015	0.00018
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (MT/lakhs US Dollar)	0.0031	0.0037
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	121.78	223.91
(ii) Re-used	4,287.32	4,211.99
(iii) Other recovery operations	-	-
Total	**4,409.1**	**4,435.9**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	1.53	0
Total	**1.53**	**0**
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, Amit Gupta & Associates.	No

FY 2025-26 note: The 1.53 MT difference represents plastic waste that was safely disposed of in accordance with applicable waste-management requirements.

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

The company applies the 3R principle (Reduce, Reuse, Recycle) across its waste-management strategy, with a focus on reducing hazardous and non-hazardous waste at source. Waste is segregated at source; hazardous waste is sent to authorised TSDFs; scrap is recycled or sold through appropriate channels; and e-waste is sent to authorised recyclers. Hazardous wastes are managed through authorised agencies under applicable rules. The Company seeks to reduce the use and environmental impact of hazardous materials through process optimisation, substitution where technically feasible, segregation, recycling and disposal through appropriate channels in accordance with applicable requirements.

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 operations in or around ecologically sensitive areas. Its facilities are located in designated industrial areas / estates, and the Company remains committed to applicable environmental compliance and preventive controls.			

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
Not applicable. No EIA-triggering projects undertaken during FY 2025-26.					

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:

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
The Company is in compliance with all applicable environmental laws.				

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 – **Nil**

(ii) Nature of operations – **Nil**

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kiloliters)	**-**	**-**
Total volume of water consumption (in kiloliters)	**-**	**-**
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional)– the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(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	-	-
Total water discharged (in kilolitres)	**-**	**-**
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	NA	NA

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	PTC continues to develop a system to document Scope 3 emissions and their intensity, aligning with the Paris Agreement, GHG Protocol and ISO 14064 standards.		
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, or assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	NA		

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

Not applicable. PTC Industries does not have operations in or around ecologically sensitive areas. The Company remains fully compliant with all applicable environmental regulations and ensures that preventive measures are embedded in its operations to avoid adverse effects

4. If the entity provided below taken 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
1	Water and Effluent	ETP/STP upgrade; Water recycling improvement; Tree plantation	Improved water recycling ratio; sustained Zero Liquid Discharge; enhanced treated-water reuse in landscaping
2	Energy efficiency	LED lighting upgrade; Solar/renewable energy expansion; Compressed air optimization; Furnace conversion/upgrade; Battery-operated forklifts	Reduction in specific energy consumption; grid-power substitution through renewable sourcing
3	Renewable energy	Solar and wind procurement; rooftop capacity progressively expanded	Increase in share of renewable in total electricity mix
4	Cleaner fuels	Progressive transition from Light Diesel Oil to Compressed Natural Gas; natural gas integration in casting and heat treatment	Reduction of CO2 emissions vs diesel baseline

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

Yes. The company has a documented Business Continuity and Disaster Management framework covering natural disasters, facility incidents, IT and cybersecurity disruptions, supply chain disruptions and pandemic-type events. The plan defines roles, escalation matrices, recovery time objectives for critical processes, and periodic drill and testing protocols. Cybersecurity resilience is anchored in the Company's ISO 27001:2022 Information Security Management System, and physical safety resilience is covered under the ISO 45001:2018 Occupational Health and Safety Management System. The framework is periodically reviewed by management, with oversight through the Risk Management Committee of the Board.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

The Company has not identified any significant adverse environmental impact arising from its value chain during FY 2025-26. The company continues to strengthen supplier engagement and progressively increase recycled and circular inputs. Formal value-chain-wide environmental-impact quantification remains under development in line with the Company's phased approach to BRSR Core disclosure maturity.

7. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?

The Company has commenced structured assessment of value chain partners on ESG parameters as part of its supplier evaluation programme. During FY 2025-26, the quantitative share of assessed partners by value is under formalisation and will be disclosed with greater specificity as the assessment framework and data infrastructure mature.

8. How Many green credits have been generated or produced

a. By the listed entity	NA
b. By the top ten (in terms of value of purchase and sales respectively) value chain partners	NA

Principle 07

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

Essential Indicator:

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

12

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/ National)
1.	Confederation of Indian Industry (CII)	National
2.	Associated Chambers of Commerce and Industry of India	National
3.	Indian Foundry Association	National
4.	Society of Indian Defence Manufactures (SIDM)	National
5.	Casting Technology International (CTI)	International
6.	All India Management Association (AIMA)	National
7.	Federation of Indian Export Organisation (FIEO)	National
8.	UK India Business Council (UKIBC)	International
9.	Indo French Chamber of Commerce and Industry (IFCCI)	International
10.	Indian Industries Association (IIA)	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 the authority	Brief of the case	Corrective action taken
There have been no adverse orders from regulatory authorities on anti-competitive conduct against PTC Industries during FY 2025-26. Not applicable.		

Leadership Indicators

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

S. No.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/ No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly/ Others- please specify)	Web Link, if available
1.	Promotion of investment and employment generation in Uttar Pradesh	Participation in trade associations, industry chambers (e.g., CII), and direct representations	Yes	Annually	-
2.	Policy support for growth of Defence & Aerospace manufacturing	Engagement with government bodies, industry consultations, and policy forums	Yes	Annually	-
3.	Strengthening of MSME ecosystem and supply chains	Collaboration with industry bodies and submission of proposals through trade associations	Yes	Annually	-

Principle 08 Businesses should promote inclusive growth and equitable development.

Essential Indicator:

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

Name and brief details of project	SIA Notification No	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA					

Note: As the company's operations are located within designated industrial areas, no projects requiring a Social Impact Assessment under applicable laws were undertaken during the year.

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

S.no	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA						

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

The Company engages with local communities primarily through its Human Resources and Administration functions, which serve as contact points for community concerns around operational sites. Community grievances, if any, are received through direct interactions, visits or formal communication channels and are recorded and addressed in coordination with plant management. The Company seeks open dialogue and timely, fair and transparent resolution of concerns.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	30%	75%
Directly from within India	69%	53%

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

Location	FY 2025-26	FY 2024-25
Rural		
% of Job creation in Rural areas	17%	19.70%
Semi-urban		
% of Job creation in Semi-urban areas	0%	0
Urban		
% of Job creation in Urban areas	83%	80.30%
Metropolitan		
% of Job creation in Metropolitan areas	0%	0

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NA	

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

S. No	State	Aspirational District	Amount spent (In INR)
At present, the company has not embarked on any Corporate Social Responsibility initiatives in the specified aspirational districts.			

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 encourages procurement from MSMEs and local suppliers where they meet the Company's technical, quality, and commercial requirements, in alignment with the Public Procurement Policy for MSEs. A formal preferential procurement policy targeting marginalised / vulnerable group suppliers is under development.

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

The company engages with local MSMEs and small community enterprises, including canteen and food-service providers at AMTC in Lucknow and the Mehsana plant, and local vendors and subcontractors providing rough machining, finishing and ancillary processing services. These relationships support local livelihood and entrepreneurial opportunities.

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

Procurement from such marginalised and community-linked suppliers represents a small share of total procurement value. The Company is exploring opportunities to expand community-linked sourcing in support services, skill-building and infrastructure-related needs.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by the 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
	Not Applicable - The Company's intellectual property portfolio is not based on traditional knowledge.			

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
	Not applicable. No such disputes.	

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Skill Development (Schedule VII item ii)	200	100%

Principle 09 Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicator:

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

The company serves industrial and institutional customers (aerospace and defence majors, PSUs, oil and gas, power, marine, and other engineering sectors). Consumer feedback and complaints are handled through dedicated customer account and quality management teams. Formal channels include customer emails, quality reviews, on-site meetings, technical audits, and non-conformance response mechanisms under the Company's ISO 9001 and AS9100D quality management systems. Corrective and preventive action (CAPA) is tracked through the quality management system and reported to management on a periodic basis.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Product-level environmental and social parameter labelling is not applicable in the conventional consumer-goods sense; product technical specifications and material certificates are provided to all customers as part of quality documentation.
Safe and responsible usage	Technical data sheets and application specifications accompany product deliveries where relevant.
Recycling and/or safe disposal	Not applicable in the conventional sense. Products are supplied to industrial OEMs that operate under their own end-of-life protocols.

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

	FY 2025-26		Remarks	FY 2024-25		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	-	-	-	-	-	-

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

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

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

Yes. The company has a comprehensive framework on cyber security and data privacy. The framework is anchored in ISO 27001:2022 certification covering the Information Security Management System. The Company has an Information Security Policy, Employee Data Privacy Policy, and Insider Trading Policy in place (all Board-approved and hosted in the Investor Section of the Company's website). During FY 2025-26, the IT function continued to strengthen the IT Governance and Compliance Maturity in line with ISO 27001 and industry best practices.

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

No corrective actions were required during FY 2025-26 on issues related to advertising, delivery of essential services, cyber-security, data privacy, product recalls, or safety of products / services. The Company continued to strengthen its IT governance and cyber-security posture on an ongoing basis.

7. Provide the following information relating to data breaches:

	Provide the following information relating to data breaches:
a. Number of instances of data breaches	0
b. Percentage of data breaches involving personally identifiable information of customers	-
c. Impact, if any, of the data breaches	Not Applicable

Leadership Indicators

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

Information on the Company's products, services, capabilities, plant locations, certifications, and customer offerings is available on the Corporate Website: www.ptcil.com. Investor-related information including Annual Reports, Financial Results, Investor Presentations, Corporate Governance disclosures, and Board-approved policies is accessible under the Investor Section of the website.

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

Given the industrial and institutional customer base, safe and responsible usage information is embedded in technical data sheets, application specifications, and quality documentation accompanying product deliveries. Customers operate under stringent end-use protocols specific to aerospace, defence, energy, and marine sectors, with the company supporting technical and application queries through dedicated commercial and quality teams.

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

Any risk of disruption or discontinuation of supply is communicated proactively to affected customers through the Company's account management channels, and mitigation options are developed jointly. Business continuity arrangements at plant level (as reported at Principle 6 Leadership Indicator 5) support continuity of supply obligations to key customers.

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 whole? (Yes/No)

Product information (material composition, technical specifications, test certifications) is provided to customers as part of quality documentation accompanying product deliveries. This exceeds what is mandated by local laws for the specific product categories. Customer satisfaction is captured through periodic customer reviews, quality performance reports, and audit outcomes.

REASONABLE ASSURANCE REPORT

on the BRSR Core of PTC Industries Limited

for the year ended 31 March 2026

To
The Board of Directors of
PTC Industries Limited
(CIN - L27109UP1963PLC002931)
Advance Manufacturing and Technology Centre, NH 25A,
Sarai Sahajdi, Bani,
Lucknow-226401, Uttar Pradesh, India

1. Introduction and Scope

We have been engaged by PTC Industries Limited ("the Company") to provide independent reasonable assurance on the Key Performance Indicators (KPIs) forming part of the BRSR Core disclosures included in the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year ended 31 March 2026.

The scope of our assurance engagement covers the nine attributes of BRSR Core as specified in Annexure I of SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023 (as amended). Our assurance does not cover the remaining disclosures in the full BRSR (non-core indicators, leadership indicators, or value-chain disclosures, unless specifically included in the scope of this engagement).

2. Reporting Criteria

The BRSR Core KPIs have been prepared by the management of the Company in accordance with:

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

b) SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023 (as amended from time to time);

c) The updated BRSR format prescribed by SEBI; and

d) Industry Standard on Reporting of BRSR Core, as applicable

3. Management's Responsibility

The Management of the Company is responsible for:

a) The preparation and fair presentation of the BRSR Core KPIs in accordance with the Reporting Criteria;

b) Selection of appropriate reporting boundaries, methodologies, assumptions and estimates;

c) Design, implementation and maintenance of internal controls relevant to the preparation of the BRSR Core information that is free from material misstatement; and

d) Providing us with complete and accurate information and access to relevant records and personnel.

4. Our Responsibility

Our responsibility is to express a reasonable assurance conclusion on the Identified Sustainability Information (BRSR Core KPIs) based on the procedures we have performed and the evidence we have obtained.

We conducted our engagement in accordance with applicable standards. These standards require that we plan and perform our procedures to obtain reasonable assurance about whether the BRSR Core KPIs are prepared, in all material respects, in accordance with the Reporting Criteria.

5. Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics issued by the Institute of Company Secretaries of India, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies applicable Standards and maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

6. Summary of Work Performed

Our reasonable assurance procedures included, but were not limited to:

a) Understanding the Company's processes for identification, collection, collation, validation and reporting of BRSR Core KPIs;

b) Evaluation of the design and implementation of relevant internal controls;

c) Assessment of the appropriateness of the reporting criteria, boundary, methodologies and assumptions;

d) Testing, on a sample basis, the source data, calculations and supporting evidence (utility bills, fuel records, payroll extracts, waste manifests, safety registers, vendor certificates, etc.);

e) Site visits / virtual verification of selected locations;

f) Analytical procedures and recalculation of intensities;

g) Inquiry of management and relevant personnel; and

h) Review of disclosures for consistency with the evidence obtained.

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

7. Inherent Limitations

Assurance engagements are subject to inherent limitations. Qualitative aspects of sustainability information and forward-looking statements are subject to more inherent uncertainty than historical quantitative information. Our assurance does not provide absolute assurance. We do not provide any assurance on the achievability of any targets, goals or projections disclosed by the Company.

8. Opinion

Based on our review and procedures followed for a reasonable level of assurance, we are of the opinion that, in all material respects, the BRSR Core Key Performance Indicators (KPIs) under the 9 ESG attributes (as listed in Annexure I of this statement) for FY 2025-26 are reported in accordance with the reporting requirements outlined in the applicable SEBI regulations and circulars governing BRSR Core.

9. Restriction on Use

This report is issued solely for the purpose of the Company including it in its Annual Report and for submission to the stock exchanges / SEBI as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. It should not be used for any other purpose or distributed to any other party without our prior written consent. We do not accept or assume any duty of care or liability to any third party who may choose to rely on this report.

For Amit Gupta & Associates
Company Secretaries

Pragati Gupta
Managing Partner
Firm Registration No.: P2025UP103200
Membership No. : A19302
C.P. No. 7878
UDIN - A019302H001386877
Date: September 05, 2026
Place: Lucknow

Annexure – List of BRSR Core KPIs covered under this assurance engagement.

Annexure I

BRSR Core Verified Data – Reasonable level of Assurance

The following nine attributes of BRSR Core were covered under this assurance engagement:

1. Greenhouse Gas (GHG) Footprint
2. Water Footprint
3. Energy Footprint
4. Embracing Circularity (Waste Management)
5. Enhancing Employee Well-being and Safety
6. Enabling Gender Diversity
7. Enabling Inclusive Development
8. Fairness in Engaging with Customers and Suppliers
9. Openness of Business

List of BRSR Core KPIs covered under this assurance engagement is as specified under the applicable SEBI BRSR Core framework for the nine attributes listed above.