

ELANTAS Beck India Ltd.

147 Mumbai-Pune Road, Pimpri, Pune 411018, India

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code: 500123

Subject: Business Responsibility and Sustainability Report for the year ended 2025

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

Dear Sir/ Madam,

In terms of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 last updated on 30th January, 2026, we are submitting herewith Business Responsibility and Sustainability Report (“BRSR”) for the year ended 2025 which forms an integral part of the Annual Report of the Company for the year 2025.

The same is also available on the Company’s website at - <https://www.elantas.com/beck-india.html>

You are requested to take the above on your records.

Thanking you,

For ELANTAS Beck India Limited

Ashutosh Kulkarni
Head- Legal & Company Secretary
M. No. A18549



Encl: As above

Date

18.04.2026

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Your contact

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Registered

Registered Office:

147 Mumbai-Pune Road,

Pimpri, Pune 411018, India

CIN: L24222PN1956PLC134746

Annexure F
Business Responsibility And Sustainability Report

Section A: General Disclosures

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L24222PN1956PLC134746
2	Name of the Listed Entity	ELANTAS Beck India Limited; (EBIL/the Company)
3	Year of incorporation	1956
4	Registered office address	147, Mumbai Pune Road, Pimpri, Pune - 411018
5	Corporate address	147, Mumbai Pune Road, Pimpri, Pune - 411018
6	E-mail	ashutosh.kulkarni@altana.com
7	Telephone	(020) 67190600
8	Website	https://www.elantas.com/beck-india/about-us.html
9	Financial year for which reporting is being done	01.01.2025 - 31.12.2025
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited
11	Paid-up Capital	₹ 7,92,76,820/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Ashutosh Kulkarni Head - Legal, Company Secretary & Compliance Officer ELANTAS Beck India Limited 147-Mumbai Pune Road, Pimpri-Pune 411018, Tel +9120 67190606 Email: ashutosh.kulkarni@altana.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	This report is being prepared on standalone basis for the Company only.
14	Name of assessment or assurance provider	Not Applicable
15	Type of assessment or assurance obtained	Not Applicable

II. Products/services

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

Sr. No.	Description of the main activity	Description of business activity	% of turnover of the entity
1	Manufacturing of Speciality Chemicals	EBIL manufactures a wide range of speciality chemicals for the electrical insulation and construction industries.	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Electrical Insulations	20221	81%
2	Engineering and Electronic Resins and Materials	20221	19%

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	3	5
International	-	-	-

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28
International (No. of Countries)	15

EBIL has its business presence all around India and in 15 countries globally, which are Bangladesh, Saudi Arabia, UAE, China, Malaysia, Thailand, Australia, Indonesia, Singapore, Vietnam, Kuwait, Tanzania, Nepal, South Korea and Turkey.

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

The contribution of exports as a percentage to total turnover for the FY 2025 is about 1%.

c. A brief on types of customers

The Company serves a wide range of customers across various sectors. Some of the key customer segments for the Company includes:

1. Power and Transmissions Industry: The Company provides speciality chemicals required for primary and secondary insulation of electrical wires used in the power and transmission industry.

2. Specialized Chemicals: Our products are used for various industries such as specialized chemicals; for instance, such as coating & potting materials, flexible electrical insulation materials, impregnated materials etc.
3. Construction Industry: The Company caters to the construction industry by providing a range of construction and infrastructure-related chemicals used as an adhesives and sealant.
4. E-mobility Industry: The Company supplies chemicals for coating purposes of automobiles, especially focused on electric vehicle segment.

IV. Employees

20. Details as at the end of the 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)	148	130	87.84%	18	12.16%
2	Other than Permanent (E)	8	6	75.00%	2	25.00%
3	Total employees (D + E)	156	136	87.18%	20	12.82%
WORKERS						
4	Permanent (F)	56	56	100.0%	-	-
5	Other than Permanent (G)	390	389	99.74%	1	0.26%
6	Total workers (F + G)	446	445	99.78%	1	0.22%

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)	-	-	-	-	-
2	Other than Permanent (E)	-	-	-	-	-
3	Total differently abled employees (D + E)	-	-	-	-	-
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	Total differently abled workers (F + G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel*	3	-	-

*(Managing Director is included in both Board of Directors and Key Managerial Personnel)

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025			FY 2024			FY 2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6.00%	-	6.00%	8.33%	7.14%	8.21%	10.53%	29.63%	12.55%
Permanent Workers	-	-	-	-	-	-	1.74%	-	1.74%

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

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

Sr. No.	Name of the holding/ subsidiary/associate companies / joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	ELANTAS GmbH	Holding	75%	Yes

VI. CSR Details

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

(ii) Turnover (in ₹) – ₹ 8,478,093,000

(iii) Net worth (in ₹) – ₹ 10,082,058,000

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (If yes, then provide web link for grievance redress policy)	FY 2025			FY 2024		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Communities	Yes*	0	0	No complaints were received	0	0	No complaints were received
Investors (other than Shareholders)	Yes*	0	0	No complaints were received	0	0	No complaints were received
Shareholders	Yes*	5	0	All investor complaints were resolved at the end of the FY 2025	2	0	All investor complaints were resolved at the end of the FY 2024
Employees and workers	Yes*	0	0	No complaints were received	0	0	No complaints were received
Customers	Yes*	151	4	4 Complaints raised at the end of December of the FY-2025, hence pending for return and settlement. All pending cases of FY 2024 were resolved at the beginning of 2025	91	11	Complaints raised during November & December of the FY, hence pending for return and settlement. All pending cases of FY 2023 were resolved in FY 2024
Value Chain Partners	Yes*	0	0	No complaints were received	0	0	No complaints were received

*Our Stakeholder Grievance Redressal Policy covers all the above-mentioned stakeholders, and it can be accessed publicly on EBIL's website. Link: <https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html>

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

Sr. No.	Material issues identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
1	Emissions & Climate Change	Risk	<p>Risk: The Company recognizes that climate change and global warming pose severe climate risks for every organization around the world. Climate risks include physical risks, transitional risk, liability risk and reputational risks.</p> <p>In addition, carbon pricing mechanisms are becoming prevalent and companies with high emission intensity will be subjected to high transactional taxes and incur high cost for energy, transport, and raw materials.</p>	<ul style="list-style-type: none"> We are monitoring our emission intensity in Scope 1 and Scope 2 categories. Regarding this, we have started actions towards reducing the GHG emissions in future. Strategically, we aim to reduce consumption of fossil fuels and transition to cleaner fuels. Further, we are planning to increase our renewable mix to reduce dependence on grid electricity. 	<p>Negative:</p> <ul style="list-style-type: none"> Implementing emissions reduction measures and transitioning to low- carbon technologies may involve significant investments in the short term.
2	Occupational Health & Safety	Risk	<p>Risk: Unsafe working environment can lead to high workplace injuries and accidents and failure to comply with occupational health and safety regulations can result in legal consequences and fines. Also, frequent accidents or health issues can lead to increased absenteeism and Lost Time Injury (LTI).</p>	<ul style="list-style-type: none"> We have implemented ISO 45001:2018 occupational health and safety standard at both our plants. Our operations are guided by our integrated policy on Quality, Health, Safety & Environment (QHSE) to ensure a safe and healthy working environment across all plants and offices. The Company has in place proactive measures like Hazard Identification and Risk Assessment (HIRA), Hazard and Operability study (HAZOP), Process Safety Management (PSM), Onsite Emergency Plan and Safety Audits. We have implemented Standard Operating Procedure (SOPs) and safety protocols for all employees and workers to follow, preventing damage to life and property. We provide safety training to employees & workers and conduct regular risk assessments. 	<p>Negative: OHS is critical to prevent accidents and casualties. If workplace accidents or health-related problems occur, the associated costs may encompass initial medical care, hospitalization expenses, rehabilitation services, and continuous healthcare for affected employees. Employees who are injured or unwell might need time off for recuperation, leading to reduced efficiency. This can have repercussions on overall productivity and potentially result in missed business opportunities.</p>

Sr. No.	Material issues identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
5	Chemical Management	Risk	<p>Risk: We understand that improper handling, storage, or disposal of chemicals can lead to accidents, spills, leaks, or exposure, posing serious health and safety risks to employees, surrounding communities, and the environment. Further, incidents related to improper chemical management can lead to negative publicity, damage the Company's reputation, and erode consumer trust.</p>	<ul style="list-style-type: none"> We abide according to the Hazardous and other Wastes (Management, and Transboundary Movement) Rules, 2016 issued by Government of India. Most of our products are compliant with Restriction of Hazardous Substances (RoHS) regulations and product exported to European Economic Area (EEA) are also REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) compliant. 	<p>Negative:</p> <ul style="list-style-type: none"> Accidents or regulatory non-compliance can lead to financial repercussions, including cleanup costs, legal fees, fines, and potential lawsuits. The Company may also face increased insurance premiums or difficulty while obtaining insurance coverage.
6	Community Engagement	Opportunity	<p>Opportunity: Positive community engagement builds a strong reputation for the Company as a responsible and socially conscious entity. Also, many investors and financial institutions look into social contributions and CSR spending of Company before investment.</p>	We engage and address concerns of our community transparently and execute CSR initiatives to promote education to children.	<p>Positive:</p> <ul style="list-style-type: none"> Companies with a strong community presence can contribute positively to society. Good community relationship can have positive impact on overall stakeholders' relationship.
7	Regulatory Compliance	Risk	<p>Risk:</p> <ul style="list-style-type: none"> Chemical producers are subject to a dynamic regulatory environment influenced by laws, regulations, and policies affecting their facilities and operations. The regulations governing the storage and disposal of hazardous substances and waste are progressively becoming stringent around the globe, emphasizing the need for adaptability to meet compliance standards. For a major B2B manufacturer, it is critical to maintain regulatory compliance to improve relations with the customers. 	We regularly monitor the regulatory changes to stay updated on new requirements. Further, we assess the potential risks and non-compliance issues that may arise from regulatory requirements.	<p>Negative: Non-compliance can result in legal actions, fines, and penalties, potentially leading to severe financial losses.</p>

Sr. No.	Material issues identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
8	Information/ Cyber Security	Risk	Risk: Cyberattacks, unauthorized access to sensitive data, and unregulated use of AI may lead to significant data loss and operational disruptions.	<ul style="list-style-type: none"> • Cybersecurity is centrally managed, supported by annual IT-security and ethical AI training, cybersecurity insurance, and regular risk assessments including various audits. • Strong data-protection measures such as formal backup policies, automated backups on periodic basis. • Explore feasibility of further compliances to enhance systems, security and compliance. 	Negative: Cyberattacks may result in potential financial losses.
9	Reduction in sales due to competition	Risk	Risk: <ul style="list-style-type: none"> • Growing competition may trigger margins erosions. • External stakeholders may become more self-reliant. 	<ul style="list-style-type: none"> • The company continues to explore cost optimization initiatives through strategic sourcing, product differentiation, and the use of value based selling tools. These measures aim to strengthen competitiveness while mitigating financial and operational risks. 	Negative: Increase/Decrease in sales Gain/Loss in market share.
10	Innovation & Product obsolescence	Risk	Risk: Our ability to keep pace with product innovation with emerging market requirements.	<ul style="list-style-type: none"> • The company aims to strengthen its portfolio by advancing newer chemistries, adopting alternate technologies, and expanding beyond conventional applications. These efforts are supported through expert partnerships that drive collaborative research and innovation. 	Negative: Loss of new business opportunities and Increase in Cost.

Sr. No.	Material issues identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
11	Supply Chain	Risk	Risk: Dependence on specific geography for procurement may expose the supply chain to geopolitical or regulatory disruptions, impacting raw material availability, logistics and overall operational continuity.	<ul style="list-style-type: none"> Global suppliers have been consolidated for unified negotiations, with multivendor coverage to secure majority of raw materials. Geographic diversification & Strategic supplier partnerships along with inventory buffers are maintained to ensure continuity of supply and minimize production disruptions. 	Negative: Loss of business opportunities and Increase in Cost.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1.a.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b.	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c.	Web Link of the Policies, if available	https://www.elantas.com/beck-india/financial-documents/compliance-with-corporate-governance.html								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
4	Name of the national and international codes/ certifications/ labels/ standards adopted by your entity and mapped to each principle.	NGRBC	ISO 9001: 2015, Restriction of Hazardous Substances (RoHS), Registration, Evaluation, Authorization and Restriction of Chemicals (REACH)	ISO 45001:2018	NGRBC	NGRBC	ISO 14001:2015	NGRBC	NGRBC	NGRBC
5	Specific commitments, goals and targets set by the entity with defined timeline, if any.	Zero case of fines / penalties / punishment from any regulatory/ enforcing agency in reporting year.	Conduct ESG supplier assessment for 15% suppliers (as per total value procured) by 2026.	Provide 16 hours of training per employee per year by 2026.	100% adherence to concerns raised by stakeholders.	Zero complaints pending on matters related to human rights in reporting year.	Achieve emissions intensity of 0.16 tCO ₂ e/ MT of production by 2026 compared to 0.22 tCO ₂ e/MT as of 2022	Zero adverse orders on anti-competitive practices by regulatory bodies	Procure 20% of total value from MSMEs by 2026. Baseline – 7% procurement from MSMEs in 2022.	Zero data breaches related to customer privacy.
6	Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	We have received zero cases of fines/ penalties/ punishment from any regulatory/ enforcing agency in FY 2025.	We conducted ESG supplier assessment for nearly 50% of our value chain partners in FY 2025 (by value of business)	In FY 2025 training provided was 18.63 hours per employee as compared to 18 hours per employee in FY 2024	100% Ongoing No grievance complaints received from any stakeholders	Received zero complaints on matters related to human rights in FY 2025	Emissions intensity for FY 2025 was 0.22 tCO ₂ e/ MT.	No adverse orders on anti-competitive practices by regulatory bodies received	Procurement value from MSMEs as a % has increased to 24% in 2025 as compared to 16% in FY 2024	No data breaches of data related to customer privacy occurred in FY 2025.
Governance, leadership, and oversight										
7	<p>Statement by director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements.</p> <p>As EBIL continues its sustainability reporting journey to provide stakeholders with insights into its sustainability performance, we will disclose this information through the release of the BRSR for the financial year 2025. In alignment with our parent company, ALTANA, we have shaped our ESG practices, metrics, and reporting standards according to global best practices and standards.</p> <p>EBIL is committed to supporting global ESG commitments, and our approach focuses on protecting worker dignity and safety, conserving natural resources, safe chemical management, and ensuring the integrity of business operations without any severe climate impact. In FY 2025, EBIL achieved several key milestones in its sustainability journey. We maintained zero cases of fines, penalties, or punishment from any regulatory or enforcing agency, and our employees received an average of 18.63 hours of training. We ensured 100% adherence to concerns raised by stakeholders and received zero complaints on matters related to human rights. Our emissions intensity was 0.22 tCO₂e/MT for FY 2025. Additionally, we had zero adverse orders on anti-competitive practices by regulatory bodies, increased our procurement value from MSMEs to 24%, and experienced no data breaches related to customer privacy. These achievements underscore our commitment to sustainability and responsible business practices. In addition, the Company, being a vigilant corporate citizen, engaged with the community at large for the betterment of society it serves, and during the year contributed an overall amount of INR 3.00 crores for various CSR initiatives.</p> <p>There were numerous projects and programmes undertaken, pursued, and sustained as part of CSR initiatives. These projects included assisting under-privileged children's education support at Maharshi Karve Shikshan Sanstha, Sparsh Trust, Symbiosis Open University, Medallion Shooting Foundation, Surrajya Sarvangin Vikas Prakalp, and Someshwar Vidya Prasarak Mandal, Vishakha Foundation along with a generous contribution to the Prime Minister's National Relief Fund (PMNRF).</p>									

	<p>Our efforts and commitment to sustainability and safety have also been recognized through prestigious awards. We are proud to receive the 'ET India Supply Chain Award' in the Risk Mitigation category. This prestigious recognition, conferred by The Economic Times, acknowledges Company's effective and structured approach towards identifying, managing and mitigating supply chain risks. The award reinforces Company's continuous efforts to enhance resilience, ensure operational continuity and strengthen its supply chain framework through prudent risk management practices. Further, we are proud to have received recognitions at the FAME NATIONAL AWARD, for the outstanding project in "Environment Excellence" in specialty Chemicals industry category. Furthermore, EBIL has received recognitions at the "Safe Tech National Awards", supported by the Directorate of Industrial Safety and Health (DISH) and powered by the Maharashtra Fire Services.</p> <p>These awards demonstrate our relentless pursuit of excellence in sustainability, safety, and social responsibility, and we will continue to strive for even greater achievements in the future.</p>																		
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Anurag Roy Designation: Managing Director DIN: 07444595																	
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability-related issues? If yes, provide details	Yes, the Company has an ESG committee, led by the Managing Director and comprising heads of various functions. This committee discusses and reviews matters related to Environmental, Social, and Governance (ESG) aspects. Key decisions regarding business and sustainability are made during committee meetings. Additionally, the CSR committee oversees social initiatives and community engagement topics.																	
10	Details of Review of NGRBCs by the Company:																		
	Subject of 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	ESG Committee									Quarterly								
	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company is in compliance with all applicable regulations.																	
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.*	P1	P2	P3	P4	P5	P6	P7	P8	P9	No	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:																		
	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	Not Applicable								
	The entity does not consider the principles material to its business (Yes/No) The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) The entity does not have the financial or/human and technical resources available for the task (Yes/No) It is planned to be done in the next financial year (Yes/No) Any other reason (please specify)																		

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	9 Principles of BRSR, Corporate Governance, SEBI Regulations, Environmental & Safety matters	100%
Key Managerial Personnel	2		100%
Employees other than BoD and KMPs	94	EHS, Safety, Sustainability, Prevention of Sexual Harassment (POSH), Anti-discrimination, Policies related to principles of BRSR, Corporate Governance, Environmental & Safety matters	100%
Workers	31		100%

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

There were no instances of fines/ penalties/ punishments/ awards/compounding fees/ settlement amounts paid by EBIL or its directors/key managerial personnel (KMPs) with regulators / law enforcement agencies/ judicial institutions in FY 2025.

Further there were no instances of imprisonment or non-monetary penalties imposed on the entity or its directors/key managerial personnel (KMPs) by any regulatory or enforcement agencies or judicial institutions during FY 2025.

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 Settlement Compounding Fee					Not Applicable

Non Monetary					
		NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred?(Yes/No)
	Imprisonment Punishment	Not Applicable			

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, at EBIL, we have instituted an anti-bribery and anti-corruption policy in accordance with our ALTANA group and ELANTAS' code of conduct. It guides us to conduct our business in an honest and ethical manner wherever we operate, and not to engage in bribery or corruption and to implement effective system to counter the fraud, bribery and corrupt business practices. We place a great emphasis to uphold the trust and confidence of our business partners, customers, shareholders, the authorities and the public. The anti-bribery and anti-corruption policy applies to all relevant stakeholders and individuals associated with the Company, including those acting on behalf of the Company. We also encourage our suppliers to adhere to our anti-bribery and anti-corruption policy. The policy can be accessed at Weblink:

https://elantascomcdn.azureedge.net/fileadmin/elantas/companies/elantas_beck_india/financial_documents/compliance_with_corporate_governance/Anti-Bribery_and_Anti-Corruption.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	FY 2024
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

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:

	FY 2025		FY 2024	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of interest of Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of interest of KMPs	Nil	-	Nil	-

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

	FY 2025	FY 2024
Number of days of accounts payables	58.00	71.45

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	FY 2024
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	25%	26%
	b. Number of trading houses where purchases are made from	42	21
	c. Purchases from Top 10 trading houses as % of total purchases from trading houses	70%	72%
Concentration of Sales	a. Sales to dealer/ distributors as % of total sales	41%	43%
	b. Number of dealers / distributors to whom sales are made	38	36
	c. Sales to top 10 dealers/ distributors as % of total sales to dealer/distributors	74%	74%
Share of RPTs in	a. Purchases (Purchases with related parties /Total Purchases)	4%	3%
	b. Sales (Sales to related parties / Total Sales)	0.39%	0.14%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/Total Investments made)	0%	0%

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
46	Product and process information, Safety during storage, handling, use and disposal of EBIL products, new product info, Process audits at customer's end	35%

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

Yes, the Company has put in place a policy for managing conflict of interest at the Board & Senior Management level. Further, the Company obtains annual non conflict of Interest declaration from the Board and Senior Management.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

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

	FY 2025	FY 2024	Details of improvements in environmental and social impacts
R&D	-	-	-
CAPEX	26.12%	2%	We have increased our investments in environmental and social projects to reduce our environmental impact and further enhance our safety conditions. Few such initiatives are installation of energy efficient cooling towers and scrubbers, automation of warehouse rack systems etc.

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

Yes, we have established a sustainable procurement policy to ensure sustainable sourcing practices. Our sustainable sourcing policy guides us on how to engage with our value chain partners on sustainability. We are dedicated to manufacturing our products responsibly and take necessary steps to ensure that the procurement process is conducted in a transparent, ethical, safe, and environmentally conscious manner.

Our sustainable procurement policy can be accessed here: <https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html>

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

Nearly 40% of inputs were sourced sustainably.

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

The Company's manufacturing facilities operate in compliance with Consents to Operate (CTO) and the Hazardous Waste Management Rules. In accordance with these regulations, the Company has diligently reported and accounted for all its waste, including plastic packaging. We try to ensure that solvents and chemicals are reused in the process before being discarded as hazardous waste. All waste generated is subsequently entrusted to authorized waste disposal service providers approved by the State Pollution Control Board. This process ensures the proper and responsible disposal of waste materials.

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

Yes, EPR is applicable to our activities, and we have registered as brand owner and importer with Central Pollution Control Board (CPCB). We have established the collection plan in line with the EPR plan submitted to Pollution Control Boards. As chemical packaging is hazardous in nature and collection of hazardous packaging material requires significant investments and processes in place to recycle and reuse, therefore, EBIL has collaborated with registered recyclers / Plastic Waste Processors (PWPs) to achieve the target.

Leadership Indicators

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

EBIL proposes to conduct LCA of some of its products in the coming years. This will allow us to acquire a comprehensive idea of the environmental effects of our products at every stage of their existence. Through the implementation of LCA we aim to pinpoint areas for enhancement, with the goal of reducing the ecological impact of our products and advancing their sustainability.

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

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		

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	FY 2024
In our production process, solvents used in Wire Enamels are recovered and re-used in subsequent production batches. Part of the solvent is sold in the market depending on its quality.	1.52%	1.48%

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

We reclaim and reuse the intermediate bulk container or totes, which are reusable in nature, used for sale of wire enamels. For products sold in plastic or metal containers, as they contain hazardous chemicals which are used / consumed by other organizations and industries, it is not reclaimed by us. Additionally, we train our customers on ways to safely dispose as per the applicable standards and regulations.

	FY 2025			FY 2024		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	90	-	-	85	-	-
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
Packaging material for electric insulations	0.92%

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	130	130	100%	130	100%	-	-	-	-	-	-
Female	18	18	100%	18	100%	18	100%	-	-	-	-
Total	148	148	100%	148	100%	18	12.16%	-	-	-	-
Other than Permanent employees											
Male	6	6	100%	6	100%	-	-	-	-	-	-
Female	2	2	100%	2	100%	2	100%	-	-	-	-
Total	8	8	100%	8	100%	2	25%	-	-	-	-

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

Category	Total(A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	56	56	100%	56	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	56	56	100%	56	100%	-	-	-	-	-	-
Other than Permanent workers											
Male	389	389	100%	-	-	-	-	-	-	-	-
Female	1	1	100%	-	-	1	100%	-	-	-	-
Total	390	390	100%	-	-	1	100%	-	-	-	-

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

	FY 2025	FY 2024
Cost incurred on well-being measures as a % of total revenue of the company	0.071%	0.074%

2. Details of retirement benefits:

Benefits	FY 2025			FY 2024		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	0%	0%	NA	1.44%	0%	Yes
Others-NPS & Superannuation	100%	0%	Yes	100%	0%	Yes

3. Accessibility of workplaces:

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

We place utmost importance to equal opportunity and accessibility of workplaces for all. Currently, we do not have any employee/worker with disabilities. However, we are working on reviewing the Act & understanding the applicability for EBIL in view of all people not only employees but visitors too.

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, our Equal Opportunity Policy can be accessed at:

https://elantascomcdn.azureedge.net/fileadmin/elantas/companies/elantas_beck_india/financial_documents/compliance_with_corporate_governance/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	-	-	-	-
Female	100%	100%	-	-
Total	100%	100%	-	-

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

	Yes/No	If yes, then give details of the mechanism in brief
Permanent Workers	Yes	We have established various communication pathways for all our employees and workers to address their grievances. We also have in place our Code of Conduct, Whistle blower Mechanism, Stakeholder Engagement and Grievance Policy which serves as a medium to assist our employees and workers to reach out to concerned point of contact and register their grievances. To redress their grievances, we have formed responsibility matrix to assess and resolve the grievances. Our policies can be accessed here: https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html
Other than Permanent Workers		
Permanent Employees		
Other than Permanent Employees		

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

Category	FY 2025			FY 2024		
	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						
Male	130	-	0%	125	-	0%
Female	18	-	0%	14	-	0%
Total	148	-	0%	139	-	0%
Total Permanent Workers						
Male	56	-	0%	56	-	0%
Female	-	-	-	-	-	-
Total	56	-	0%	56	-	0%

8. Details of training given to employees and workers:

Category	FY 2025					FY 2024				
	Total (A)	On Health and safety measures		On Skill up-gradation		Total (D)	On Health and safety measures		On Skill up-gradation	
		No (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	130	130	100%	130	100%	125	125	100%	125	100%
Female	18	18	100%	18	100%	14	14	100%	14	100%
Total	148	148	100%	148	100%	139	139	100%	139	100%
Workers										
Male	56	56	100%	56	100%	56	56	100%	56	100%
Female	-	-	-	-	-	-	-	-	-	-
Total	56	56	100%	56	100%	56	56	100%	56	100%

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

Category	FY 2025			FY 2024		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	130	130	100%	125	125	100%
Female	18	18	100%	14	14	100%
Total	148	148	100%	139	139	100%
Workers						
Male	56	56	100%	56	56	100%
Female	-	-	-	-	-	-
Total	56	56	100%	56	56	100%

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, both of our plants have obtained ISO 45001:2018 certification, demonstrating our commitment to implementing effective health and safety management practices in the workplace. Our health and safety management system aims to minimize risks to employees, visitors, and external contractors on the premises, thereby reducing incidents within our Company. It includes clear instructions and safety protocols for all employees and workers to follow, ensuring the prevention of damage to life and property.

Weblink for accessing our QEHS Policy: <https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html>

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

The Company has in place Hazard Identification and Risk Assessment (HIRA), Permit to Work (PTW), and Lock Out Tag Out (LOTO) procedure in a cohesive manner, providing a comprehensive approach to identify hazards, assess risks, implement control measures, ensure compliance, and drive continuous improvement. As a result, EBIL has fostered a safety-conscious culture, leading to zero accidents and injuries, enhanced protection for personnel and assets, and improved overall operational efficiency. The Company has tailored its safety training programmes to address specific hazards associated with each job. This approach ensures that employees are equipped with the necessary knowledge and skills to perform their tasks safely and effectively.

(c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/ No)

Yes, the Company has established procedures to enable workers to report any work-related hazards they encounter and take appropriate actions to remove themselves from such risks. The processes for raising concerns or providing feedback can be done by direct interaction with the factory manager or safety officer.

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

Yes, employees / workers have access to non-occupational medical and healthcare services as we provide health insurance to all our employees and workers ensuring that ideal support and services are provided in case of any unforeseen event.

11. Details of safety related incidents:

Safety Incident/Number	Category	FY 2025	FY 2024
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

In 2025, no employees or workers working at EBIL had any minor / major incidents resulting in any Lost Time Injury.

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

We have taken several measures to ensure a safe and healthy working environment for all employees, workers, and other stakeholders such as visitors. Some key measures implemented at our plants to ensure a safe and healthy workplace are as follows:

- (a) **Provision of Personal Protective Equipment (PPE):** We ensure that all the employees and workers working in our plants have access to appropriate PPE to protect themselves from potential hazards.
- (b) **Regular 5S (Sort, Set in order, Shine, Standardize, and Sustain) and Safety Audits:** We conduct periodic audits, including 5S and safety audits, to evaluate and improve the overall safety standards within the Company.
- (c) **Effective Permit to Work (PTW) System:** The Company has implemented a PTW system to ensure that non-routine work activities are authorized, monitored, and conducted safely.
- (d) **Installation of a Complete Fire Hydrant System:** Fire hydrant systems are installed at key locations with fire extinguishers to effectively address fire-related risks. Recently, we also had a fire safety audit by an external agency to identify possible gaps in our safety practices and address the same.
- (e) **Availability of Safe Emergency Assembly Area:** A designated emergency assembly area is provided to ensure the safe gathering of individuals
- (f) **Defined Safety and Health Standard Operating Procedures (SOPs):** The Company has established clear and communicated SOPs related to safety and health, ensuring that employees are aware of and adhere to safety protocols.
- (g) **Health and Safety Trainings and Mock Drills:** The Company conducts regular health and safety training as well as mock drills at all locations to prepare employees and workers for emergency situations and reinforce safety practices.

By implementing these measures, we aim to create a safe and healthy work environment that prioritizes the well-being and safety of all individuals associated with the Company.

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

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

14. Assessments for the year:

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

Zero incidents were reported in FY 2025

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).

	(Y/N / NA)
Employees	Y
Workers	Y

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

The Company has established a standard procedure to ensure that its value chain partners have deducted and remitted their statutory dues. Compliance with applicable statutory provisions, including the payment and deduction of statutory dues, is incorporated into the Purchase Order with value chain partners. Before approving contractors' monthly bills, contractors are required to provide copies of the wage register and PF/ESI challans for the relevant month as evidence of wage payments and PF/ESI contributions for their workers. Once these documents are verified, EBIL proceeds to approve the contractors' monthly bills for payment.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025	FY 2024	FY 2025	FY 2024
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)

No, we currently do not have a transition assistance program for our employees, who are in the separation stage, but we are assessing the programmes that we could offer in the upcoming years to facilitate continued employability due to career endings resulting from retirement or employment termination.

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	51.74
Working Conditions	51.74

We currently evaluate our customers and suppliers on various environmental and social parameters, including health and safety practices and working conditions, during the onboarding process. We intend to conduct yearly assessments of selected value chain partners.

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

No significant risks/concerns were identified based on our assessments of health and safety practices and the working conditions of our new suppliers.

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

Essential Indicators

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

EBIL defines its key stakeholders as those who are significantly impacted by the company's operations, or those who can significantly impact the company's operations and activities. Regular engagement with these stakeholders helps the Company in understanding their needs and expectations, review the same internally and imbibe these in developing strategies, plans & business activities.

While stakeholder engagement is a part of day-to-day routine, over the years, the company has engaged with the following eleven major stakeholder groups that influence or are influenced by EBIL activities:

- a. Shareholders b. Government c. Law enforcers d. Regulators e. Dealers and Distributers f. Customers g. Bank/Financial Institutions h. Employees i. Insurers j. External providers (Suppliers), Contractors (Onsite) k. Local residents/ Communities

The Company engages with them through multiple channels such as formal meetings, customer helplines, industry forums, dealer / distributor / conventions, surveys amongst others.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	<ul style="list-style-type: none"> Newspaper, Notice, Meetings, Emails, Stock Exchange Intimation 	Quarterly/ Annually/ periodically	<ul style="list-style-type: none"> Make investor/ shareholders aware of business, performance & sustainability
Government	No	<ul style="list-style-type: none"> News, Notice, Written communication 	On a need basis	<ul style="list-style-type: none"> To understand expectations / targets To participate in government schemes For undertaking community development projects
Law enforcers	No	<ul style="list-style-type: none"> Notice, Written communication 	On a need basis	<ul style="list-style-type: none"> To understand expectations / targets
Regulators	No	<ul style="list-style-type: none"> Notice, Written communication 	Monthly/ Quarterly/ Annually/ periodically	<ul style="list-style-type: none"> Compliance with rules and regulations Timely reporting through various compliance based forums

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group(Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Dealers and Distributers	No	<ul style="list-style-type: none"> Website, Emails and Microsoft forms, physical meetings 	Regularly	<ul style="list-style-type: none"> Engagement related to Quantity and Quality, safety, environment. Customer satisfaction / service improvement Marketing of products and services
Customers	No	<ul style="list-style-type: none"> Website, Emails and Microsoft forms, physical meetings 	Regularly	<ul style="list-style-type: none"> Engagement related to Quantity and Quality, safety, environment. Customer satisfaction / service improvement Marketing of products and services
Bank/Financial Institutions	No	<ul style="list-style-type: none"> Website, emails, Written communication 	On a need basis	<ul style="list-style-type: none"> Make the lenders aware of business plans, performance & sustainability
Employees	No	<ul style="list-style-type: none"> Employee engagement programmes Internal publications and circulars Feedback and surveys Performance updates Learning and development programmes 	<ul style="list-style-type: none"> Department wise internal interaction) programmes, Feedback, and survey conducted periodically Half yearly / annually 	<ul style="list-style-type: none"> Employee awareness on rules / regulations, benefits, career / personal growth, opportunities etc. Ensuring a safe, healthy & nurturing work environment Grievance redressal
Insurers	No	<ul style="list-style-type: none"> Website, emails 	On a need basis	<ul style="list-style-type: none"> Timely disclosures and facilitating surveys at Company premises
External providers (Suppliers), Contractors (Onsite)	No	<ul style="list-style-type: none"> Website, Meetings, Communication via telephone, email, etc. 	On a need basis	<ul style="list-style-type: none"> Procurement of material / Equipment / services. Vendor Awareness Programmes related to quantity and quality, health, environment, safety etc.
Local residents/ Communities	No	<ul style="list-style-type: none"> Website 	On a need basis	<ul style="list-style-type: none"> Needs / impact assessment Local skill and livelihood development. Community development - hospitals, schools, sanitation infrastructure etc. Awareness sessions on safety / security of infrastructure, assets and product transport Grievance redressal / public hearings etc.

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 consultations are typically undertaken by respective groups, business heads and relevant company officers. The feedback / identified issues of corporate concern are escalated to the Board-level either through direct channels or through various Board Committees which oversee aspects like business risks, CSR & sustainability, Marketing Strategies & Information Technology Oversight, Planning & Projects, Dispute Settlement etc.

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, Stakeholder consultation is indeed crucial for identifying areas of improvement in corporate environmental and social efforts.

- While undertaking CSR activities, feedback is obtained from relevant stakeholders such as the community, regulatory bodies, and the local public.
- EBIL continuously implements measures to enhance its products, making them more economical, efficient, effective, and sustainable, in consultation with key stakeholders.

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

We address the concerns and requirements of vulnerable and marginalized stakeholders' groups by undertaking CSR projects related to providing educational support to Children.

- 1) Under the project, 'Surrajya Sarvangin Vikas Prakalp,' we supported running study centers: Abhyasika to help students from Class 1 to Class 10 belonging to underprivileged community.
- 2) Under the project, 'Maharshi Karve Shikshan Sanstha', we supported educational fees of girls from underprivileged sections.
- 3) Under the project with 'Symbiosis', we supported girls belonging to underprivileged community to impart training and education to the youth to enhance manufacturing skills and technologies for gainful employment in industry.
- 4) Under the project with 'Medallion Shooting Foundation', we supported talented students - athletes belonging to underprivileged community through their academic journey and provide an opportunity to excel in shooting.
- 5) Under the project with 'Sparsh trust', we supported living and educational requirements of boys (Nisarga Grama) and girls (Makkala Dhama) who faced child exploitation, abuse, limited education, child marriages, begging, rag-picking, child labour, single/ without parents, migrated families etc.
- 6) Under the project with 'Someshwar Vidya Prasarak Mandal' and 'Vishakha Foundation', we supported children belonging to underprivileged community by providing scholarship, Education materials, and e-learning kits.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025			FY 2024		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
Employees						
Permanent	148	148	100%	139	139	100%
Other than permanent	8	8	100%	9	9	100%
Total Employees	156	156	100%	148	148	100%
Workers						
Permanent	56	56	100%	56	56	100%
Other than permanent	390	390	100%	403	403	100%
Total Workers	446	446	100%	459	459	100%

2. Details of minimum wages paid to employees and workers:

Category	FY 2025					FY 2024				
	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)
Permanent Employees										
Male	130	-	-	130	100%	125	-	-	125	100%
Female	18	-	-	18	100%	14	-	-	14	100%
Other than Permanent Employees										
Male	6	-	-	6	100%	6	-	-	6	100%
Female	2	-	-	2	100%	3	-	-	3	100%
Permanent Workers										
Male	56	-	-	56	100%	56	-	-	56	100%
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent Workers										
Male	389	-	-	389	100%	403	-	-	403	100%
Female	1	-	-	1	100%	-	-	-	-	-

3. Details of remuneration/salary/wages:

a. Median remuneration/wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	12,13,250	1	11,96,750
Key Managerial Personnel	4	1,64,16,229	-	-
Employees other than BoD and KMP	140	15,56,791	18	15,26,119
Workers	56	14,35,012	-	-

The above head count is after considering addition or separation during the FY 2025

b. Gross wages paid to females as % of total wages paid by the entity

	FY 2025	FY 2024
Gross wages paid to females as % of total wages paid by the entity	6.80%	5.18%

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, human right related issues can be raised to the human resource managers/community grievance redressal officers. A dedicated committee is formed to address human rights issues and resolve stakeholder concerns.

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

EBIL has established mechanism to effectively address grievances related to human rights. This mechanism includes institutional structure such as the Grievance Redressal Committee. Any individual who believes that he/she has been discriminated against as per the policy shall bring his/her grievances to HR manager in writing/in person. EBIL will ensure that all the grievance reported is well addressed. Our Stakeholder Grievance Redressal Policy provides details of grievance redressal and escalation mechanism. These structures are in place to ensure that grievances pertaining to human rights are promptly and appropriately addressed within the Company.

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

	FY 2025			FY 2024		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Human Rights Issues	0	0	-	0	0	-

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

	FY 2025	FY 2024
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 upholds and guarantees complete confidentiality for the complainant both during and after the resolution of their grievances. Typically, Senior Members of the Company are responsible for addressing these complaints. The individuals managing these complaints maintain strict confidentiality to safeguard the complainant, not only during the process but also after the complaint has been resolved. The complainant is shielded from any adverse actions, including but not limited to harassment, unjust termination of employment, demotion, suspension, and biased treatment.

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 business agreements and contracts as per our Sustainable Procurement Policy.

10. Assessments for the year:

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

In FY 2025, we conducted an internal assessment of all our plants and facilities on human rights matters, including sexual harassment, workplace discrimination, child labor, forced labour, and low wages.

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

Not Applicable

Leadership Indicators

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

During the reporting period, no new business processes were modified or introduced for addressing human rights grievances/complaints.

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

Our internal assessment of human rights due diligence covered all our plants and facilities. This comprehensive review focused on critical areas such as sexual harassment, workplace discrimination, child labour, forced labour, and low wages. The assessment confirmed that our facilities and plants are fully compliant with our Code of Conduct, and no human rights violations were reported.

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?

Currently, we are in the process of reviewing the changes required in our infrastructure to make our premises and offices accessible to the differently abled visitors.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	51.74
Forced/involuntary labour	51.74
Sexual harassment	51.74
Discrimination at workplace	51.74
Wages	51.74

We are currently evaluating our new suppliers on various environmental and social parameters, including human rights, during the onboarding process. We have also started conducting annual assessments. Based on a self-assessment Questionnaire for our suppliers, covering criteria such as sexual harassment, workplace discrimination, child labour, forced/involuntary labour, and wages.

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

No significant risks/concerns related to human rights such as sexual harassment, discrimination at workplace, child labour, forced labour / involuntary labour or wages were identified based on our assessments.

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

Essential Indicators

1. Details of total energy consumption (GJ) and energy intensity:

Parameter	FY 2025	FY 2024
From renewable sources		
Total electricity consumption (A)	811.41	880.96
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	811.41	880.96
From non-renewable sources		
Total electricity consumption (D)	20138.08	18273.89
Total fuel consumption (E)	57163.53	51050.08
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	77301.61	69323.97
Total energy consumed (A+B+C+D+E+F)	78,113.02	70,204.93
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) (GJ/INR Million)	9.214	9.379
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/INR)	0.00018667	0.00019124
Energy intensity in terms of physical output (Total energy consumption / Production in metric tonne) (GJ/MT of production)	2.256	2.129

*Note: For India, the PPP conversion factor is taken as 20.26 for 2025 and 20.39 for 2024, as per the International Monetary Fund (IMF- World Economic Outlook, October 2025).

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

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? If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No, PAT scheme is not applicable to the company.

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

Parameter	FY 2025	FY 2024
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	10857.38	10445.4
(iii) Third party water	78041.72	75080.47
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	88899.09	85525.87
Total volume of water consumption (in kilolitres)	51971.5	49999.47
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/INR Million)	6.13	6.68
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP) (KL/ Million \$)	0.0001242	0.0001362
Water intensity in terms of physical output (Total water consumption / MT of production data) (KL /MT of production)	1.501	1.516

*Note: For India, the PPP conversion factor is taken as 20.26 for 2025 and 20.39 for 2024, as per the International Monetary Fund (IMF- World Economic Outlook, October 2025).

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

No

4. Provide the following details related to water discharged:

Parameter	FY 2025	FY 2024
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment – Effluent Treatment Plant	36927.6	35526.4
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	36927.6	35526.4

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

No

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

EBIL recognizes the importance of water for our overall business continuity and fully understand the impacts of untreated wastewater on the environment. In Pimpri plant, effluent is treated in ETP, and the treated water is used for gardening in factory premises. In Ankleshwar plant, treated water is sent to CETP (Central ETP of GIDC)

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

Parameter	Please specify unit	FY 2025	FY 2024
NOx	Metric Tonnes	7.68	7.29
SOx	Metric Tonnes	8.93	8.74
Particulate matter (PM)	Metric Tonnes	2.83	2.75
Persistent organic pollutants (POP)	NA	Nil	Nil
Volatile organic compounds (VOC)	NA	Nil	Nil
Hazardous air pollutants (HAP)	NA	Nil	Nil

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

No

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2025	FY 2024
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3645.97	3443.1
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	4112.09	3692.8
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent / ₹ Million	0.92	0.95
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)	Metric tonnes of CO ₂ equivalent / INR	0.00001854	0.00001934
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ equivalent / MT of production	0.224	0.216

*Note: For India, the PPP conversion factor is taken as 20.26 for 2025 and 20.39 for 2024, as per the International Monetary Fund (IMF- World Economic Outlook, October 2025).

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

No

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

Yes, it is always the endeavor of EBIL to ensure continual improvement in reduction of GHG emissions. In FY 2025, we implemented various energy and fuel-saving initiatives at our manufacturing plants to improve our environmental impact. These initiatives include:

- Switching from vacuum transfer of raw materials and intermediates to gear pumps.
- Replacing diesel forklifts with electric forklifts at both manufacturing plants.
- Replacing water-cooled pumps with air-cooled hot oil pumps.
- Replacing fluorescent lights with LED lights.
- Eliminating the use of compressed air in the finished goods packing process by using pumps.
- Automating packing lines, resulting in reduced cycle times and power savings.

These measures have significantly contributed to reducing our greenhouse gas emissions and enhancing our overall energy efficiency.

9. Provide details related to waste management by the entity:

Parameter	FY 2025	FY 2024
Total Waste generated (in metric tonnes)		
Plastic waste (A)	56	49
E-waste (B)	0	0
Bio-medical waste (C)	0.00385	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	1117.9	979.7
Other Non-hazardous waste generated (H).	205.6	85.9
Total (A + B + C + D + E + F + G + H)	1379.50385	1114.6
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/INR Million)	0.163	0.149
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total waste generated / Revenue from operations adjusted for PPP) (MT/)	0.0000033	0.00000304
Waste intensity in terms of physical output (MT waste generated / MT of production)	0.040	0.034
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	830.06	798.13
(ii) Re-used	56	49
(iii) Other recovery operations	-	-
Total	886.06	847.13

Parameter	FY 2025	FY 2024
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	154.26	245.68
(ii) Landfilling	-	-
(iii) Other disposal operations	-	21.8
Total	154.26	267.48

*Note: For India, the PPP conversion factor is taken as 20.26 for 2025 and 20.39 for 2024, as per the International Monetary Fund (IMF- World Economic Outlook, October 2025).

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

No

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.

Waste generated within the factory during various departmental operations is categorized accordingly. Depending on its form, the waste is segregated at the source and collected in either closed or open-top MS drums, which are placed at designated locations. Paper waste is collected separately in specific bags. A color-coding system is implemented for easy visual identification. The storage and disposal of waste are conducted in compliance with applicable regulations.

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:

Not Applicable. The Company does not have any operations / offices in / around ecologically sensitive areas.

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

Not Applicable. The Company has not undertaken any projects that require an Environmental Impact Assessment (EIA).

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. If not, provide details of all such non-compliances:

Yes, the Company is compliant with all the environmental rules and regulations. On March 6, 2019, the Company was directed for closure of its operations in Ankleshwar by the Gujarat Pollution Control Board (GPCB) due to a suspected ground water contamination issue. The GPCB through its subsequent orders had granted temporary revocation of the closure order until 3rd October, 2026. The Company has represented to the GPCB for a permanent revocation of the closure order and based on the remediation done the Company is expecting a positive outcome. The Company has also installed a Groundwater Treatment System (GTS) for treating and replenishing the groundwater.

Sr. 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
Not Applicable.				

Leadership Indicators

1. Water withdrawal, consumption, and discharge in areas of water stress (in kilolitres): We do not have any operations in water stress areas.

For each facility / plant located in areas of water stress, provide the following information:

- i. Name of the area: -
- ii. Nature of operations: -
- iii. Water withdrawal, consumption, and discharge: -

Parameter	FY 2025	FY 2024
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 kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
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.

No

2. Please provide details of total Scope 3 emissions & its intensity:

Parameter	Unit	FY 2025	FY 2024
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Presently, the Company does not track these details. However, we look forward to monitoring the same in the future.	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

No

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not applicable since we do not have any operations in ecologically sensitive areas.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web link, if any, may be provided along-with summary)	Outcome of the initiative
1	Process Safety Management(PSM)	Continued implementation of robust PSM, with significant progress in both phases.	Enhanced safety and operational efficiency.
2	Increased Automation	Implemented automation to improve safety, energy savings, and productivity.	Improved safety, energy efficiency, and productivity.
3	Process Improvements	De-bottlenecking measures and process improvements in production lines.	Significant productivity improvements.
4	Capacity Expansion	Expanded capacity with state-of-the-art technology machinery.	Met increased market demand.
5	EHS Enhancements	Conducted safety audits and risk assessments, followed by implementation of recommendations.	Enhanced Environmental, Health, and Safety (EHS) standards.
6	Operational Excellence Projects	Utilized lean management tools like Lean Six Sigma, Kaizens, and 5S.	Improved operational efficiency and excellence.
7	Energy-efficient Cooling Tower	Installed a new energy-efficient cooling tower.	Increased energy savings, productivity, and yield.
8	Power Savings in ETP	Achieved power savings through value engineering and Kaizen initiatives.	Substantial power savings and improved efficiency.

Sr. No.	Initiative undertaken	Details of the initiative (Web link, if any, may be provided along-with summary)	Outcome of the initiative
9	Automated Packing Lines	Automated packing lines for filling drums.	Reduced cycle times and power savings.
10	Energy-efficient Gear Drives	Installed energy-efficient gear drives for agitators.	Considerable energy savings.
11	Energy-efficient Pumps	Replaced booster water pumps with energy-efficient models.	Improved energy efficiency.
12	LED Lighting	Replaced fluorescent lights with LED lights.	Reduced energy consumption.
13	Green & Black Belt Projects	Implemented several Green and Black Belt projects along with Kaizens.	Enhanced operational efficiencies and energy conservation.
14	Gear Pump for RM Transfer	Transferred raw materials and intermediates using gear pumps.	Eliminated vacuum operations and improved efficiency.

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

Yes, EBIL has implemented a robust business continuity and disaster management plan. The purpose of this plan is to allow for Continuity of Business Operations at all facilities of EBIL in the event of an emergency. The plan provides details of responsibilities, communication, preparedness, continuity process, safety procedures, drill. The plan also provides emergency actions for hazards such as fire, earthquake, flood, and cyclones. These are aimed primarily at serving as guidance for the Emergency Response Teams at plant level who are responsible for managing the employees to safety during times of crisis.

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?

Nil

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

We are currently evaluating our new suppliers on various environmental parameters. We have developed a self-assessment Questionnaire for all our suppliers to assess on environmental parameters.

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

a. By the listed entity

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners.

At present, we are not engaged in the generation or procurement of Green Credits for our entity, nor have we initiated the monitoring of Green Credit-related activities across our value chain partners. Nonetheless, we are undertaking a structured assessment of applicable regulatory frameworks, sectoral readiness, and internal operational requirements to enable the future adoption of a systematic approach to Green Credit generation, procurement, and value chain-level tracking.

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

Essential Indicators

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

We are currently part of six trade and industry chambers / associations.

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Maharatta Chamber of Commerce, Industries and Agriculture	State
2	Indo-German Chamber of Commerce	National
3	Ankleshwar Industries Association	State
4	Federation of Indian Chambers of Commerce & Industry	National
5	Indian Electrical and Electronics Manufacturers Association	National
6	IMA India's Sustainability Forum	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

EBIL has not received any adverse order from any regulatory authority.

Name of authority	Brief of the case	Corrective action taken
Nil		

Leadership Indicators

1. Details of public policy positions advocated by the entity

Sr. 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
No					

There were no public policy positions advocated by the entity in FY 2025.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

In FY 2025, we have not conducted any Social Impact Assessments (SIA) as there were no projects undertaken by the entity which required an SIA.

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

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

Our operations and expansion projects have not resulted in the displacement of any population or their livelihoods. As a result, we have not undertaken any Rehabilitation and Resettlement (R&R) activities.

Sr. 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)
Not Applicable						

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

All grievances are addressed in accordance with our Stakeholder Grievance Redressal Policy. Stakeholders can register their grievances via email, phone, or in writing. Each grievance is acknowledged by the designated stakeholder contact officer of the Company, specifically the Person-in-Charge of CSR. This officer is responsible for investigating the concern and may form a team for investigation if necessary.

Based on the investigation findings, the team creates an action plan outlining the steps to resolve the grievance. The team assigns roles and responsibilities for implementing and monitoring the actions and ensures adherence to the committed timelines. The resolution and closure of the complaint are documented via email, providing stakeholders with an opportunity to share their feedback on the resolution. If the stakeholder is not satisfied with the resolution, they may escalate their grievance to the next level using the escalation matrix.

We also have internal procedures in place to ensure compliance with the Stakeholder Grievance Redressal Policy and to monitor its implementation.

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

	FY 2025	FY 2024
Directly sourced from MSMEs/ small producers	24.00%	14.57%
Directly from within India	69.00%	69.98%

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	FY 2024
Rural	0	0
Semi-urban	13%	14%
Urban	0	0
Metropolitan	87%	86%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

No project was undertaken in the FY 2025 which required a Social Impact Assessment and therefore this Question is not applicable

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

EBIL has been instrumental in commissioning significant CSR programmes especially in the areas of its operations at Bharuch district of Gujarat & Pune district of Maharashtra. Nevertheless, none of the CSR projects implemented by the Company is in the aspirational district and hence this disclosure is not applicable. However, in the coming future, we propose to take up projects in the designated aspirational districts as identified by government bodies.

S. No.	State	Aspirational District	Amount spent (In INR)
Not Applicable			

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

No.

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

NA.

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

Nil.

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

We have not engaged with any entity during the reporting period for deriving or sharing any benefits from the intellectual properties owned and acquired by us.

S. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	<p>Maharshi Karve Shikshan Sanstha – Support for Educational Fees for higher education of under -privileged girl students</p> <p>Description: We continued to support for educational fees of the girls from under-privileged Section for the 7th year with the project "Maharshi Karve Shikshan Sanstha". Girls from various background were screened and selected for the benefit. The selection process of girls was made on the basis of merit and income level of their families.</p>	40	100%
2	<p>Surajya Sarvangin Vikas Prkalp – Running of study centres (13 nos.) in low-income neighbourhood areas.</p> <p>Description: This project is aimed to support and promote education for underprivileged/marginalized groups. We supported children in their educational activities through the way of study centres (Abhyasika). The students from under- privileged Section from Class 1 to Class 10 received benefit out of this project. FY 2025 marked our 7th year of engaging in this project.</p>	600	100%
3	<p>Symbiosis Open University partnership focusing on enhancing manufacturing skills and technologies.</p> <p>Description: The institution provides training and education to youth for underprivileged/marginalized groups, facilitating gainful employment in the manufacturing industry. Additionally, it empowers women to thrive in a dynamic work environment.</p>	20	100%
4	<p>Medallion Shooting Foundation</p> <p>Description: Support for student-athletes to pursue both sports and academics. Assists talented student-athletes throughout their academic journey, offering opportunities to excel in their chosen sports.</p>	12	100%
5	<p>Someshwar Vidya Prasarak Mandal</p> <p>Description: This project is aimed to support and promote education for underprivileged/marginalized groups. We supported children in rural area near Pune by providing scholarship, education material distribution, e-learning kits, school bags, benches, cupboards etc.</p> <p>Scholarship</p> <p>E-learning kits & education material distribution</p>	60 1000	100% 100%

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
6	<p>Sparsh Trust Description: We supported living and educational requirements of boys (Nisarga Grama) and girls (Makkala Dhama) who faced child exploitation, abuse, limited education, child marriages, begging, rag-picking, child labour, single/ without parents, migrated families etc. Quality education and experience an improved quality of life.</p>	293	100%
7	<p>Vishakha Baa Foundation Trust Description: This project is aimed to support and promote education for underprivileged/marginalized groups. We supported children in rural area near Ankleshwar by providing education kit, material distribution</p>	1000	100%
8	<p>Contribution to Prime Minister's National Relief Fund (PMNRF)</p>	<p>As this is a relief fund, it is targeted to communities and individuals affected by natural calamities and disasters. The beneficiaries could range from few individuals to a significant group of persons (in lakhs)</p>	<p>The beneficiary data on fund allocation is not available publicly. However, during disasters and calamities the most affected group include people from low socio-economic status, so it is understood that majority of the fund is allocated towards the vulnerable and marginalized groups.</p>

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

Essential Indicators

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

At EBIL, we have established a comprehensive system to effectively address and resolve customer complaints in accordance with our Stakeholder Engagement and Grievance Policy. We highly value our customers' feedback and take their concerns seriously. Upon receiving a complaint, it undergoes a thorough analysis and resolution process.

Weblink: <https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html>

The business line leaders and lead technical services play a crucial role in managing customer complaints. As our business is mainly concerned with various organizations and entities, who are our customers, we collect and document their complaints and provide feedback to the respective technical or commercial team for further action. In cases involving any quality requirements, the technical team collaborates with the Quality Department to analyse the nature of the complaint and implement necessary corrective measures.

To ensure transparency and accountability, we maintain a customer complaint register that is regularly updated once the necessary actions on the complaint are completed. We also offer multiple channels for customers to reach us, including a toll-free number and contact details available on our Company website.

We strive to address customer complaints promptly and effectively, with the goal of continuously improving our products and services. Our commitment to customer satisfaction is reflected in our proactive approach to resolving issues and maintaining open lines of communication with our valued customers.

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

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

All our products are packages with adequate details on safe and responsible use, recycling and/or safe disposal and other environmental and social parameters as required by the laws and regulations.

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

	FY 2025			FY 2024		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
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 - customers	151	4	4 Complaints raised at the end of December of the FY-2025, hence pending for return and settlement. All pending cases of FY 2024 were resolved at the beginning of 2025	91	11	Complaints raised during November & December of the FY, hence pending for return and settlement. All pending cases of FY 2023 were resolved in FY 2024

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

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

During the fiscal year, the Company has maintained a strong track record in terms of quality, environment, health and safety, as we have no cases of product recalls. This further reinforces our commitment to stringent quality control measures. We prioritize the safety and reliability of our products. Our dedicated team ensures that our products meet and set industry benchmarks for safe usage and handling.

In addition to our quality control efforts, we provide comprehensive information and guidelines to customers through various channels, including product material such as training sessions, manuals, brochures, and packaging. These resources include clear and concise safe-use recommendations to promote proper usage, safe disposal and minimize any potential risks.

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, we have prioritized data privacy and cyber security as critical aspects of our operations. Our Information Security Policy outlines our procedures to safeguard customer data and ensure confidentiality. This policy details the requirements for data privacy and cyber security, roles and responsibilities, handling of sensitive data, use of software and hardware, and data disposal. Our Data Privacy Global Officer serves as the single point of contact for addressing any complaints related to cyber security and data protection.

To maintain a secure digital environment, our technical infrastructure and physical asset management practices are designed to meet industry standards and regulatory requirements for data protection. We recognize the importance of maintaining the integrity and security of sensitive information and have measures in place to prevent data loss, abuse, or unauthorized disclosure to third parties, including competitors and business partners. Our policy on Information Security can be accessed at: https://elantascomcdn.azureedge.net/fileadmin/elantas/companies/elantas_beck_india/financial_documents/compliance_with_corporate_governance/Information_security_Policy_EBIL_cleaned_.pdf

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

For FY 2025, no instances or issues relating to advertising, and delivery of Essential services , cyber security and data privacy were reported in the mentioned categories, and therefore, no corrective actions were necessary. Nevertheless, we remain committed to ensuring the safety of our products. We prioritize educating our customers on chemical specifications, product usage, potential health hazards, precautionary measures, and the safe disposal of our products.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches:

No instances of data breach were reported or observed during the reporting year.

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

Nil, no instances of data breach were reported or observed during the reporting year.

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).

We have provided detailed information on our products through our website which can be accessed at: <https://www.elantas.com/beck-india/products.html>.

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

The Company conducts training programs at least once a year or as per customer requirements. Additionally, the Company organizes regional customer awareness programs at regular intervals. For new customers, training is provided either during the onboarding process or during visits to the customer's facility. These training sessions include presentations on product safety aspects. After each training session, customers are asked to complete a feedback form.

The Company also conducts process audits at customers' premises to ensure the safe and efficient use of its products. Following the process audit, observations are shared through a process audit report, with recommendations provided for consideration.

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

To keep our customers informed about updates and information related to our products, we maintain regular communication with them. Although our products are not classified as Essential services, we recognize the importance of keeping customers updated on developments and changes that may impact their experience with our product range.

We provide the latest information on our products, including new features, enhancements, or changes to services, through various channels such as email updates, telephone calls, and our website. To ensure our customers are well-informed and engaged, we strive to communicate with clarity and transparency.

Staying in touch with our customers allows us to address any Questions, concerns, or inquiries they may have. We highly value their feedback, as it helps us improve and refine our products and services. A core element of our business philosophy is our commitment to communication and customer involvement, which enables us to build lasting relationships with our customers.

4. Does the entity display product information on the product over and above what is mandated as per local laws? If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

The Company adheres to all applicable laws concerning the provision of Essential information on about our products. Recognizing the importance of equipping customers with comprehensive product information to facilitate informed decision-making, we ensure that all necessary details are provided on product labels, packaging, documentation, and disposal instructions, as mandated by law. Additionally, we offer training to our customers in the safe handling and disposal of our products.

Our commitment to transparency is unwavering, as we strive to provide customers with a thorough understanding of our products, including their characteristics and specifications. This may encompass information about the environmental impact and other pertinent details to aid customers in making informed choices. We actively solicit feedback through customer satisfaction surveys and maintain open channels of communication to ensure continuous improvement and customer satisfaction. By fostering a culture of transparency and customer-centricity, we aim to build trust, strengthen relationships, and efficiently meet the evolving needs of our customers.

For and on behalf of the Board

Martin Babilas
Chairman
(DIN: 00428631)

Anurag Roy
Managing Director
(DIN: 07444595)

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