

WENDT (INDIA) LIMITED

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Web : www.wendtindia.com

CIN: : L85110KA1980PLC003913



2nd July 2026

BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai 400 001

Stock Code: 505412

National Stock Exchange of India Ltd.
Plot No. C/1, G Block
Bandra - Kurla Complex, Bandra (E)
Mumbai 400 051

Stock Code: WENDT

Dear Sir/Madam,

Sub: Submission of Business Responsibility and Sustainability Report

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith the Business Responsibility and Sustainability Report for the Financial Year 2025-26.

You are requested to kindly take the above information on record.

Thanking you.

Yours faithfully,
For **Wendt (India) Limited**

Arjun Raj P
Company Secretary

Encl: a/a



ANNEXURE E

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identification Number (CIN) of the Listed Entity	L85110KA1980PLC003913
2. Name of the Listed Entity	Wendt (India) Limited
3. Year of incorporation	21 st August 1980
4. Registered office address	Flat No. 105, Cauvery Block, National Games Housing complex, Koramangala, Bangalore, Karnataka-560047
5. Corporate address	69/70, SIPCOT Industrial Area, Hosur, Tamil Nadu-635126
6. E-mail	wil@wendtindia.com
7. Telephone	04344-405500/ 04344-276851/52
8. Website	https://www.wendtindia.com/
9. Financial year for which reporting is being done	2025-2026
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE), National Stock Exchange of India Limited (NSE)
11. Paid-up Capital	Rs. 2 crores
12. Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Arjun Raj P, Company Secretary, 044-30006142, arjunrajp@wendtindia.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).	Yes, the disclosure in this report is made on a standalone basis.
14. Name of assessment or assurance provider	Not Applicable (NA)
15. Type of assessment or assurance obtained	

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacture of Super Abrasives grinding wheels	Sale of Super Abrasives grinding wheels	71%
2.	Manufacture of Special purpose grinding and honing machines	Sale and services of Machines including spares	14%
3.	Manufacture of Precision components	Sale of Precision components	15%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Super Abrasives	23993	71%
2.	Machine Tools	25920	14%
3.	Precision components	28299	15%

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)	Across India.
International (No. of Countries)	35 countries.

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

20%

c. A brief on types of customers

The Company caters to a diverse range of customers across various industries, predominantly serving B2B customers - supplying Super Abrasives grinding wheels, Special Purpose grinding and honing machines and precision components. There are approx. 1400 customers both, domestic and overseas. The major customers belong to auto, auto ancillaries, steel, cutting tools, engineering, refractory, ceramics, defence, aerospace, construction etc.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and Workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	205	188	92%	17	8%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	205	188	92%	17	8%
WORKERS						
4.	Permanent (F)	191	187	98%	4	2%
5.	Other than Permanent (G)	118	101	86%	17	14%
6.	Total workers (F + G)	309	288	93%	21	7%

b. Differently abled Employees and Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	3	3	100%	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D + E)	3	3	100%	-	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	1	1	100%	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total differently abled workers (F + G)	1	1	100%	-	-

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	1	17%
Key Management Personnel	3*	-	-

* Includes CEO, CFO and CS.

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

Particulars	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8.04	0.45	8.49	5.58	0.93	6.51	12.3	1	13.3
Permanent Workers	1.37	0	1.37	1.55	0	1.55	3.1	0	3.1

V. Holding, Subsidiary and Associate Companies (including joint ventures)
23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Wendt Grinding Technologies Limited (WGTL), Thailand	Subsidiary	100%	No
2.	Wendt GmbH, Germany	Subsidiary	100%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) : Yes
 (ii) Turnover (in Rs.) : Rs. 20652 lakhs
 (iii) Net worth (in Rs.) : Rs. 23185 lakhs

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	-	-	-	-	-
Investors (other than shareholders)	Yes	-	-	-	-	-	-
Shareholders	Yes	1	-	-	5	-	-
Employees and Workers	Yes	-	-	-	-	-	-
Customers	Yes	-	-	-	-	-	-
Value Chain Partners	Yes	-	-	-	-	-	-
Other (please specify)	-	-	-	-	-	-	-

Note:

- Community Grievances: <https://wendtindia.com/contact-us/>
- Shareholder and Investor Grievance: <https://wendtindia.com/investors/>
- Employees, Workers and Value Chain: <https://wendtindia.com/wp-content/uploads/2026/01/Whistle-Blower-Policy.pdf>
- Customer Grievances: <https://wendtindia.com/contact-us/>



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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Employee turnover (attrition) and skills development	Risk	High employee attrition leads to loss of knowledge and expertise, leading to reduced productivity. Also, high employee attrition impacts Company brand image and its ability to attract, develop, motivate and retain talent critical to business success.	As the Company is an engineering, knowledge - based Company, Employees are its most precious assets. It places great emphasis on human capital for sustainable business operations. Therefore, the Company provides training and development programmes to employees to enhance and develop their skills. Job rotation is practiced ensuring right person is in the right job. Employees are rewarded based on performance and recognition mechanism. Also, gaps found in performance appraisal are addressed by training programmes.	Negative
2.	Technology Risk	Opportunity & Risk	Technology is ever changing and plays a vital role in our operations from process automation and quality control to supply chain management and customer engagement. Failure to keep abreast with latest technological changes could pose a competitive disadvantage and impact Company's ability to meet customer demands. Further, in this digital world, threats such as cyber-attacks and data breaches could result in financial losses, reputational damages which could impact the brand reputation of the Company.	The Company invests in Research and Development (R&D) to mitigate the technology related risks and has a Department of Scientific and Industrial Research (DSIR) approved R&D facility in house towards this. The R&D focuses on improving the Company's processes and products and develop innovative solutions meeting the evolving needs of the customers. The Company is taking steps to strengthen its cyber security measures to protect its data and infrastructure assets.	Positive/ Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Environmental Footprint: Air, Water, Waste, Climate change, Greenhouse gas emission.	Risk	Environmental risks like air & water pollution, waste generation and disposal, climate change and resource scarcity can impact the Company's operations and disrupt the business. Failure to comply with environmental regulations can lead to imposition of fines, penalties and legal action leading to reputational damages.	<p>The Company is in process of investing in energy efficient technologies, reducing gas emissions, increasing water efficiency and to mitigate the extreme climate risks like global warming. While the Company is not highly energy-intensive, it has taken proactive steps towards sustainability by installing a solar power plant for renewable energy generation. The Company has installed Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) to treat, reuse and discharge water in accordance with the norms of the pollution control department. The Company tracks and monitors all environmental regulations through a compliance management tool.</p> <p>In addition, the Company conducts regular environmental monitoring to ensure that there is no threat to the environment and prevent any potential disruption to business operations.</p>	Negative
4.	Corporate Governance- Board oversight, conflict of interest, Ethics, Risk and Compliance (Transparency and disclosure)	Opportunity & Risk	Strong Corporate Governance is the core to achieve sustainable business operations. The identification of risks, opportunities, operating procedures, monitoring, checking and verification systems helps organisation to ensure business continuity and build trust and reputation.	Strong corporate governance is core to achieving the organisation's mission and any risks can undermine stakeholder trust, damage reputation and disrupt the business. Since, the Company has well defined Corporate Governance structure and the team does not tolerate any breach of the code of conduct.	Positive/ Negative
5.	Social Responsibility: Alignment with local communities	Risk	The business must be rooted in community and be aligned with the community's larger interests. Any adversarial relationship can impact the Company's ability to create long term value.	Job creation, skill development, supporting local relief efforts, fostering local communities and paying taxes.	Negative



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Data security	Risk	Data security breaches can result in significant reputational damage, financial loss, and legal penalties. The Company maintains sensitive information, including customer data, supplier information and intellectual property. Any compromise of such information could lead to loss of stakeholder trust and adversely impact the Company's reputation.	The Company has implemented several measures to mitigate cyber and data security risks, including regular cybersecurity assessments, robust data security policies and procedures, and ongoing employee awareness and training programmes. By proactively identifying and addressing these risks, the Company is committed to operating in a socially responsible and sustainable manner, safeguarding its reputation and maintaining stakeholder trust.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements. The National Guidelines for Responsible Business Conduct (NGRBCs) as prescribed by the MCA (Ministry of Corporate Affairs) advocates nine principles as below:

- Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.
- Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.
- Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.
- Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.
- Principle 5: Businesses should respect and promote human rights.
- Principle 6: Businesses should respect and make efforts to protect and restore the environment.
- Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
- Principle 8: Businesses should promote inclusive growth and equitable development.
- Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management process										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	www.wendtindia.com								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes, the Company has translated the policy into procedures, describing clear steps and actions for effective implementation.								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y*	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has been certified for ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, EN13236, EN9100:2018, IATF 16949 Standards.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has set a target of reduction of GHG emission intensity by 10% during the year.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The target of reduction of GHG emission intensity by 10% was achieved during the year.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>The Company recognises the importance of Environmental, Social and Governance (ESG) factors in building a sustainable future for both the business and society at large. By prioritising ESG considerations, the Company aims to effectively manage risks, drive long-term value creation and contribute to a more equitable and prosperous world. ESG principles are embedded across all aspects of the Company's operations from business strategy and decision making processes to day-to-day practices and stakeholder engagement.</p> <p>The Board comprises individuals with diverse backgrounds and experience, enabling informed and responsible decision-making. In line with its commitment to ESG principles, the Company has implemented various policies and frameworks, including the Code of Conduct, Human Rights Policy, Code of Conduct for Prevention of Insider Trading, Policy on Prevention of Sexual Harassment, Whistle Blower Policy, Anti-Corruption and Anti-Bribery Policy, Corporate Social Responsibility Policy, and a structured Grievance Redressal Mechanism. These policies are guided by the overarching philosophy of the "Spirit of Murugappa Group - The Five Lights," which serves as the foundation for all business conduct.</p> <p>The Company's environmental focus encompasses climate-related factors such as energy usage, water conservation, air quality and waste management. The Company remains committed to adopting responsible and sustainable practices across these areas. From a social perspective, the Company is dedicated to conducting business in a fair and ethical manner, ensuring the well-being of its workforce, human capital, and the wider community. It provides safe, clean, healthy, and equitable working conditions for employees and business associates.</p> <p>Overall, sustainability and responsible corporate citizenship form an integral part of the Company's business strategy. The Company firmly believes that by pursuing these objectives, it can create long-term value for its stakeholders while contributing to a more inclusive, equitable, and sustainable future.</p>								
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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name: Mr. Amit Ingale Designation: Executive Director and Chief Executive Officer								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	Mr. Amit Ingale, Executive Director and CEO the designated Director spearheading the sustainability objectives within the EHS framework for the Company.								

**Note: The Company encourages the value chain partners to embrace all the principles and incorporate sustainable business practices. The Company's environmental, health and safety practices, labour and human rights, ethical business practices, and transparency policies apply to the value chain partners.*

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Q	Q	Q	Q	Q	Q	Q	Q	Q
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Q	Q	Q	Q	Q	Q	Q	Q	Q

Note: As a part of regular process, the department heads, functional heads, senior management review the Company's policies to ensure their continued relevance and effectiveness. Any necessary adjustments to the policies and processes are made during this assessment, and the policies are presented to the Board of Directors as needed. The Company ensures adherence to applicable regulations and have established a compliance management system to this effect.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	Yes, Environment, Health and Safety Policy, is externally evaluated by certification body across all its manufacturing facilities. Manufacturing facilities has also obtained certifications under various international standards, including ISO 14001 and ISO 45001.								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

16
PEACE, JUSTICE AND
STRONG INSTITUTIONS

While business activities are essential to facilitate human well-being, they can impact the environment and society in various ways. Responsible business conduct can go a long way to limit and mitigate these impacts. Therefore, businesses must balance the needs of people and the planet with the goal of prosperity. They must operate transparently, comply with regulations and stay accountable to their stakeholders.

WIL 's Material Topics	Stakeholders
<ul style="list-style-type: none"> • Business Ethics, Integrity & Transparency • Regulatory Issues & Compliance • Code of Conduct • Economic Performance 	<ul style="list-style-type: none"> • Employees • Investors • Government/Regulators • Suppliers

Wendt (India) Limited (WIL) is committed to high standards of business ethics and integrity. The Company has a "Zero Tolerance" Policy when it comes to deviation from ethical business conduct. The Company promotes transparency in business transactions with all its stakeholders including business partners.

The spirit of Murugappa group-The Five Lights comprising Integrity, Passion, Quality, Respect & Responsibility governs all its business dealings. The Company has a Code of Conduct for its business operations and all the stakeholders connected with the Company as suppliers, contractors, business partners, associates, and its personnel employed by the Company or engaged to provide services are required to be aligned with the same.

The Company and its subsidiaries are governed by this philosophy in addition to the requirements of their local jurisdiction.

The Company's Anti-Sexual Harassment policy also provides guidelines and obligations for respectful behavior at the workplace, that is free from discrimination and harassment. The Respectful Workplace principle ensures that the people are treated with dignity and respect in any Workplace of the Company. Under the Company's POSH (Prevention of Sexual Harassment) policy which aligns with the Government of India's Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013, the Company has constituted specific internal committees at each of its locations to address complaints and concerns around Sexual Harassment.

Integrity

We value professional and personal integrity above all else. We achieve our goals by being honest and straightforward with all our stakeholders. We earn trust with every action, every minute of every day.

Passion

We play to win. We have a healthy desire to stretch, to achieve personal goals and accelerate business growth. We strive constantly to improve and be energetic in everything that we do.

Quality

We take ownership of our work. We unflinchingly meet high standards of quality in both what we do and the way we do it. We take pride in excellence.

Respect

We respect the dignity of every individual. We are open and transparent with each other. We inspire and enable people to achieve high standards and challenging goals. We provide everyone equal opportunities to progress and grow.

Responsibility

We are responsible corporate citizens. We believe we can help make a difference to our environment and change lives for the better. We will do this in a manner that befits our size and also reflects our humility.





Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	8	Business plan, Code of Conduct, Governance and Regulatory compliance, Risk Management, Industry Outlook, Conflict of Interest, Long term, strategy etc.	100%
Key Managerial Personnel	57	Whistle Blower Policy, BRSR, POSH, Integrated Management System (IMS) awareness, International Automotive Task Force (IATF) awareness, Sustainability Practices	100%
Employees other than BOD & KMPs		Whistle Blower Policy, POSH, IMS awareness, IATF awareness, Sustainability Practices.	100%
Workers	83	Safety, Health, Whistle Blower, POSH & IMS awareness.	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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
Particulars	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			NIL		
Settlement					
Compounding fee					
Non-Monetary					
Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment			NIL		
Punishment					

The Company is dedicated to maintaining ideal ethical and legal standards in all its operations. As a result, neither the Company nor its Directors or Key Managerial Personnel (KMPs) have faced fines, penalties, awards, compounding fees, or settlement amounts in any proceedings.

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
	NA

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

Yes, the Company has established a comprehensive Anti-Corruption and Anti-Bribery Policy, reflecting its steadfast commitment to upholding the highest standards of ethics and integrity across all business operations, while fostering transparency and fair business practices. This framework is further strengthened by the Code of Conduct for Directors and Senior Management, the Supplier Code of Conduct and the guiding philosophy of the “Spirit of Murugappa Group - The Five Lights,” which underpins all organisational activities and decision-making processes.

The Policy serves as a guiding framework to ensure that all stakeholders, including employees, business partners and suppliers, are aware of and adhere to the Company’s zero-tolerance approach towards corruption and bribery. It also enables stakeholders to actively contribute to maintaining a fair, transparent and ethical business environment.

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

Particulars	FY 2025-26	FY 2024-25
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

No disciplinary action has been taken by any law enforcement agency against any Director, KMP employees, or workers of our Company for charges of bribery or corruption. Our Company maintains a zero-tolerance policy towards corruption and is dedicated for upholding the highest standards of ethical conduct and transparency in all business dealings.

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

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

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.

No corrective actions was taken since no issues related to fines/penalties/actions were taken by the regulators/law enforcement agencies/judicial institutions in case of corruption and conflict of interest during the financial year.

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

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	80 days	77 days



9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	8.25%	6.35%
	b. Number of trading houses where purchases are made from	28	32
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	93.85%	91.32%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	38%	35%
	b. Number of dealers / distributors to whom sales are made	170	139
	c. Sales to top 10 dealers / Distributors as % of total sales to dealers / distributors	22%	53%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	4.69%	31.06%
	b. Sales (Sales to related parties / Total Sales)	5.89%	5.8%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	32.97%	5.71%

Leadership Indicators

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

The Company has formulated a supplier code of conduct which is provided to all suppliers along with the general terms and conditions emphasising on integrity aspects. Although informal and formal awareness programmes are being conducted for the value chain partners, we are yet to collect and collate the data and information in the required format.

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	Value Chain Partners
2	POSH Awareness Training to Canteen & Service providers by Ms. Kanakalakshmi	100% - 23 Service providers	Women Service Providers - POSH
2	POSH Training to Canteen & Service providers by Ms. Kanakalakshmi	100% - 51 Service providers	Male Service Providers - POSH
4	Safety Training Kiosk	100%	Safety Training Kiosk - SIS Security services
3	Safety Training	100 % - 17 Subcontractors	Safety Training - sub Contractors
52	Gemba Training on Safety practices to contractors - construction, electrical, welding, gas safety	178 Contractors	Safety Training - sub Contractors

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 a code of conduct for its Board of Directors and Senior Management, which contains clear provisions governing actual or potential conflicts of interest, that may arise in connection with the Company's business operations. The Company mandates an annual disclosure from its Board of Directors and Senior Management, disclosing any interests that they may hold in any other entities. Additionally, the Company undertakes necessary measures to get requisite approvals, in compliance with the relevant laws and regulations, before entering into any transactions with such entities.

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



Responsible businesses must adopt safe, resource-efficient and low carbon technologies to design, manufacture, procure and supply goods and services to customers.

Sustainable production and consumption are key to enhancing people’s quality of life and preserving the planet’s natural resources.

WIL ‘s Material Topics

- Raw Material Security
- Innovation & Technology
- Waste Management & Circular Economy

Stakeholders

- Customers
- Government /Regulators
- Suppliers

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0%	25%	-
Capex	9%	8%	a) Food waste mechanical separator. b) Process Improvement. c) Environmental related equipment.

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

Yes

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

At present, the Company has not captured data on the percentage of inputs sourced through sustainable means. However, the Company follows a robust system and exercises thorough due diligence in the selection of suppliers and vendors, ensuring alignment with its core values and ethical standards.



Further, the Company encourages sustainable sourcing practices by promoting suppliers and vendors to obtain certifications such as ISO 14001, Integrated Management Systems (IMS), and OHSAS standards. ESG compliance is also considered as a key parameter in the evaluation and rating of suppliers, reinforcing the Company’s commitment to responsible and sustainable supply chain management.

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

The Company is taking initiatives to explore on reclaiming aspect.

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.

No, the EPR is not applicable. Protection of the Environment ranks high among the Company's Goals and as a responsible corporate citizen, the Company is committed taking definite steps to protect the Environment. The Quality, Environment, Health and Safety policy of the Company covers all its business verticals, and it applies to the contractors as well, engaged with the Company including by way of incorporating the Safety, Health and Environment compliances in the agreement and in certain cases also cover the interest of customers / suppliers / transporters / contractors etc.

Leadership Indicators

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

While formal Life Cycle Assessments have not yet been undertaken for the Company’s products, continuous efforts are made to innovate and optimise the use of resources across the product life cycle. The Company adopts sustainable practices focused on reducing, reusing and recycling materials, as well as minimising waste generated from its operations. The Company remains committed to ensuring that its products are safe and environmentally friendly, and consistently takes all necessary measures to uphold these standards.

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.
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NIL

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
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NA

No, there are no significant social or environmental concerns and/or risks arising from production or disposal of our products / services, as identified in the Life Cycle Perspective / Assessments (LCA).

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
	Current Financial Year	Previous Financial Year
Aluminium Turnings (MT)	42.19	44.96
Wooden Packing Material (in Lakhs)	4.42	10.99
ETP Water usage (kl)	3309.19	3058.7
STP Water usage (kl)	10407.94	9037.4

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

	FY 2025-26			FY 2024-25		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste			NA			NA
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	NIL

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



Sustainable businesses must treat employees and workers within their organisation and value chains equitably and with dignity and protect their health and safety.

Empowering policies, processes and systems spanning the employee life cycle ensures equal opportunity, fair working conditions and pay, and career development and progression opportunities for overall employee well-being.



WIL 's Material Topics	Stakeholders
<ul style="list-style-type: none"> Health-Safety & Employee well being Diversity & Inclusion Innovation & Technology Waste Management & Circular Economy 	<ul style="list-style-type: none"> Employees Suppliers Government/Regulators

Essential Indicators

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

% of employees covered by – Management staff											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number [C]	% (C / A)	Number (D)	% (D / A)	Number [E]	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	188	188	100%	188	100%	NA	NA	188	100%	188	100%
Female	17	17	100%	17	100%	17	100%	NA	NA	17	100%
Total	205	205	100%	205	100%	17	100%	188	100%	205	100%
Other than Permanent employees											
Male						Nil					
Female											
Total											

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

% of workers covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number [C]	% (C / A)	Number (D)	% (D / A)	Number [E]	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	187	187	100%	187	100%	NA	NA	187	100%	187	100%
Female	4	4	100%	4	100%	4	100%	NA	NA	4	100%
Total	191	191	100%	191	100%	4	100%	187	100%	191	100%
Other than Permanent workers											
Male	101	101	100%	101	100%	NA	NA	101	100%	101	100%
Female	17	17	100%	17	100%	17	100%	NA	NA	17	100%
Total	118	118	100%	118	100%	17	100%	101	100%	118	100%

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	2.52%	1.79%

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

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

*ESI as applicable.

3. Accessibility of workplaces

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

The Company establishments are accessible to the differently abled people and the Company is continuously working towards improving infrastructure for eliminating barriers to accessibility.

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, covered as part of Diversity and Inclusion Policy under Right Path. The Company is an equal opportunity employment provider. The Company encourages inclusive growth and supports equal employment opportunities for all job applicants and prospective employees, without discrimination about sex, caste, community, religion, age, disability, sexual orientation etc. Discrimination based on caste, colour, religion, or gender is considered a strict offence against the Company's principles. Equality of opportunity and merit is the sole criteria for selection.

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

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

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers	1) We have Works Committee exclusively to discuss about the grievances. This Committee meets once in a quarter.
Permanent Employees Other than Permanent Employees	(Grievances related to all the employees will be discussed here) 2) Other than this we have Canteen Committee, Health & Safety Committee, Events Committee, POSH Committee to discuss about the grievances related to their respective areas and work towards their improvement.



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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	205	-	-	202	-	-
- Male	188	-	-	187	-	-
- Female	17	-	-	15	-	-
Total Permanent Workers	191	43	23%	189	43	23%
- Male	187	43	23%	185	43	23%
- Female	4	-	-	4	-	-

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	188	188	100%	128	68%	187	172	92%	122	65%
Female	17	17	100%	9	53%	15	15	100%	10	67%
Total	205	205	100%	137	67%	202	187	93%	132	65%
Workers										
Male	187	187	100%	130	70%	185	185	100%	120	65%
Female	4	4	100%	4	100%	4	4	100%	4	100%
Total	191	191	100%	134	70%	189	189	100%	124	66%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	188	188	100%	187	187	100%
Female	17	17	100%	15	15	100%
Total	205	205	100%	202	202	100%
Workers						
Male	187	141	75%	185	146	79%
Female	4	4	100%	4	4	100%
Total	191	145	76%	189	150	79%

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, the Company has been certified for ISO 45001:2018 Standards - Occupational health and safety Management System. The Entire Plant and its operations are being covered under the Scope of ISO 45001:2018 Standards

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

The Company has established a structured process for the identification of work-related hazards and the assessment of risks across both routine and non-routine activities. Comprehensive hazard and risk studies have been conducted covering all functions and operations within the premises, with the site systematically divided into relevant areas to facilitate detailed analysis of activities and associated risks.

These assessments are carried out by Core Group members and Heads of Departments within their respective areas of responsibility. The scope of the study encompasses a wide range of activities, including manufacturing, design and development, product development, conversion processes, transportation, handling and storage, maintenance, inspection and testing, office operations, housekeeping, procurement, subcontractor and supplier activities, as well as waste management.

The Company has constituted a Health and Safety Committee and a Social Performance Team, which regularly conduct internal audits to ensure compliance with established safety standards and procedures. The Safety Committee also undertakes periodic safety patrols to identify and address potential hazards in a timely manner.

The Company maintains a robust monitoring system for unsafe conditions, unsafe acts, near-miss incidents and first-aid cases. Reported observations are systematically analysed and appropriate corrective and preventive actions are implemented to mitigate risks and prevent recurrence. These proactive measures have significantly contributed to maintaining a safe workplace and minimising incidents and accidents.

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

Employees - Workers are part of Hazard / Risk Analysis study. Workers are empowered to report on the identified work related hazards, unsafe conditions to ensure workplace safety. Employees are encouraged to be part of Health and Safety committee and other committees of the Company. This is one more platform to report the work-related hazards and any improvements to be imparted in the processes.

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

The Company provides comprehensive medical and healthcare facilities to its employees. Employees have access to an on-site Occupational Health Centre supported by visiting doctors and qualified nursing staff.

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

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



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

The Company is committed to providing a safe, healthy and well-being-focused workplace, recognising employees as a critical asset. A comprehensive Occupational Health and Safety Management System is in place, supported by regular health and safety training, including on-site and job-specific programmes. These trainings are provided to new and re-assigned employees and are refreshed in response to changes in technology, processes, or the introduction of new machinery.

Workplace safety is strengthened through periodic safety assessments, safety patrols, and continuous monitoring of unsafe conditions, unsafe acts, near-miss incidents, and first-aid cases. All reported observations are analysed, and appropriate corrective and preventive actions are implemented to minimise the risk of recurrence.

The Company conducts regular health and wellness initiatives to support both physical and mental well-being. During the year, counselling sessions were organised for 206 employees and family members, comprising 126 male employees, 73 female employees, and 7 family members, to promote mental and emotional health. In addition, 12 health talks and employee wellness programmes were conducted with external medical specialists, covering topics such as lifestyle management, heat-related illnesses, ergonomics, eye care, and chronic health conditions.

The Company ensures a safe and hygienic working environment through risk assessments, provision of appropriate personal protective equipment (PPE), engineering controls, hazard identification signages, and regular monitoring of workplace parameters such as noise, temperature, illumination, air, and water quality. Periodic medical examinations, including annual health check-ups, are conducted for employees to assess and monitor occupational health risks.

The Company is certified under ISO 14001 (Environmental Management System) and ISO 45001 (Occupational Health and Safety Management System), reflecting its structured and systematic approach to managing environmental, health, and safety risks. These measures collectively contribute to fostering a strong safety culture and ensuring a safe and healthy workplace.

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

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

14. Assessments for the year:

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

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.

No Safety related incidents were faced and hence, not applicable.

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).

Employees who are under Group personal accidental policy are covered under 50 times of their Gross as relief benefit to their families.

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

It is an established practice that before processing the Contractor's monthly bills, the contractor needs to submit the Wage Register copy, PF / ESI Challans for the concerned month as a proof of payment of wages and remittances of the PF / ESI dues for its contract labours. After ensuring the same, the Company processes and approves the monthly bills of the contractor for payment. The statutory compliances are checked by the internal and external auditors annually.

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

4. Does the entity provide transition assistance programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

No.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	50%
Working Conditions	50%
Safety audit for all outsourcing partners during safety day	50%

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.

Nil.

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



Sustainable businesses have an inherent duty to protect the interests of their stakeholders, including vulnerable and marginalised groups. Such organisations must deliver on their responsibility to maximise the positive impact.



WIL 's Material Topics	Stakeholders
<ul style="list-style-type: none"> Talent Management Labor Management Customer Satisfaction Community Development Grievance Redressal Mechanism Regulatory issues & compliance Sustainable Supply chain 	<ul style="list-style-type: none"> Customers Employees Government/Regulators Investors Suppliers Employees Local Communities NGOs

Essential Indicators

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

The Company places a strong emphasis on stakeholder engagement as delivering its products and services. Responsiveness to stakeholder requirements is critical for the success of Company and create long term value. The stakeholder engagement provides valuable insight to the Company for its strategic planning. Effective stakeholder engagement requires regular proper communication, listening and collaboration.

The Company had implemented stakeholder identification process to classify the major stakeholders that have an impact on the business, as well as the impact our business has on them. These keys stakeholders include shareholders, investors, employees, customers, suppliers, vendors, regulators, local communities and government agencies. The Company also has an established Stakeholders Relationship Committee for leading stakeholder engagement. The Company's management regularly interacts with key stakeholders and the functional heads are responsible for facilitating consultation with the Board on important stakeholder concerns.

While Stakeholder Engagement is a part of ongoing activity, the Company also undertakes formal survey to engage with and obtain stakeholder feedback. Over the years, the Company has engaged with the following major stakeholder groups that are influenced the Company's activities viz., Business partners, contractors, customers, investors and shareholders, employees, NGOs. Etc.

The Company engages with them through multiple channels such as formal meetings, Customer helplines, Industry forums, Dealer / Distributors etc.

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 & Marginalised 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
Governments and Regulatory Authorities	No	Reporting/Filings, Submissions/ Applications, Inspection, Audits & Compliance Reports, Public disclosures on financial and ESG performance, Meetings, Seminars, media releases, conferences, membership with industry bodies etc.	Annual / Half-yearly / Quarterly / Monthly-on periodical basis as provided under relevant legislations	<ul style="list-style-type: none"> Statutory Compliances, establishing proper SOPs. Strengthening systems through Audits and Feedback (improving existing practices). Operational / Product Safety & Quality. Skill and capacity building. Employment.

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Industry & Trade Associations	No	Emails, SMS, Meetings, Website, Events, Seminar, Conferences, periodical reports.	Ongoing	<ul style="list-style-type: none"> Industry concerns related to health, Environment, Safety, Inter-Company Product Transfer etc., Collaboration for commercialisation of Technologies / products or joint Research, Providing product / Technology components. Complaints and Grievance Redressal.
Suppliers and vendors, Outsourcing partners and Contractors	Yes - MSME Vendors	Emails, SMS, Structured Meetings, Supplier and outsourcing partners Meets.	Ongoing	<ul style="list-style-type: none"> Procurement of Material / Equipment /Services. Vendor awareness programmes related to quantity and quality, health, environment and safety etc. Migration from transactional relationship to long term partnership -sharing business plan and growth strategy. Queries/suggestions.
Customers	No	Emails, Meetings, Website, Events, Seminar, Personal visits, Conferences, CRM Portal, exhibitions, complaint management, customer audits, Key account Management (KAM), customer surveys etc.	Ongoing	<ul style="list-style-type: none"> Customer Satisfaction / Service Improvement. Marketing Products & Services. Engagement related to Quality, Quantity, Safety and Environment. Arriving Net Promoter Score (NPS) score based on survey. Queries/suggestions/ assurances.
Investors and Shareholders	No	Annual General Meeting, Email, Stock exchange intimations, investors meet, annual reports, quarterly results, media releases, & Company/Stock Exchange website etc.	Quarterly, Half yearly, and annual	<ul style="list-style-type: none"> Make Investor / Shareholders aware of Business plans, performance and Sustainability, risks, growth prospects, dividends.



Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees and workers	No	Employee Satisfaction Survey, Grievance Redressal / Employees' Self Service (ESS) Portal, Electronic Communications, Conclaves, Workshops & Seminars, Quarterly communication meetings, performance appraisal meetings, exit interviews, union meetings, intranet, email, websites, poster campaigns, notice board, engagement through training programmes etc.	Ongoing	<ul style="list-style-type: none"> Employee Awareness on Rules / Regulations, Benefits, career, personal Growth opportunities etc. Ensuring a safe, healthy and nurt. Grievance Redressal.
Board of Directors	No	E-mails, regular meetings, plant visits.	Quarterly and event based	<ul style="list-style-type: none"> Company's Business operations, planning, strategies etc.
Community	No	Periodical meets, Personal visits.	Periodical	<ul style="list-style-type: none"> Under CSR projects covering community development, livelihood support, skill development, education, healthcare 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, Functional 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 and 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, the Company recognises the importance of stakeholder consultation in its decision-making process. Through these consultations, the Company gains valuable insight into the needs of the local community, especially the marginalised and vulnerable groups, which helps to develop the corporate social responsibility programmes. Protection of Environment ranks high among the Company's goals and as a responsible corporate citizen. The Company is committed taking definite steps to protect the environment. The Quality, Environment, Health and safety policy of the Company covers all its business verticals and it applies to the contractors as well, engaged with the Company including by way of incorporating the Safety, Health and Environment compliances in the contractual agreement.

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

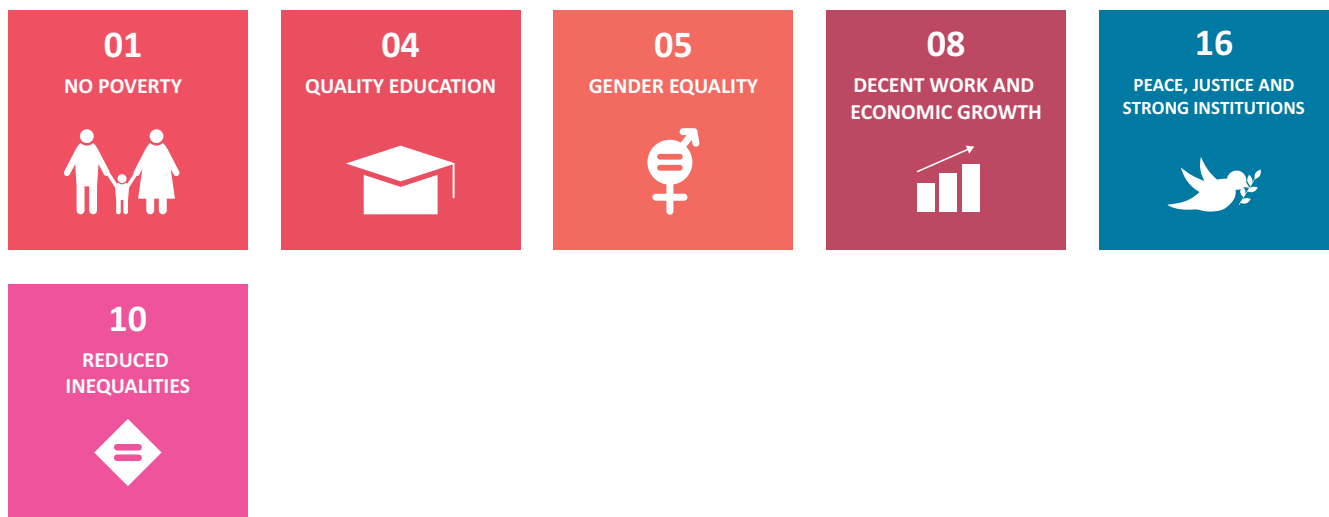
The Company as a first step towards stakeholder engagement, has identified relevant stakeholders both internal and external.

The Company has identified disadvantaged, vulnerable and marginalised stakeholders from the local community and has also engaged them for their socio-economic development through various CSR and affirmative action interventions. The systems and processes are in place to systematically identify stakeholders, understand their concerns and engagement with them is reviewed from time to time. The feedback mechanism available for stakeholders to assess the service levels and other complaints follows the spirit laid down therein.

The Company seeks to impact the lives of the disadvantaged by supporting and engaging in activities that aim to improve their well-being. The Company is dedicated to the cause of empowering people, educating them and in improving their quality of life. While the Company undertakes programmes based on the identified needs of the community, education and health care remain top priority. Across the different areas identified by the Company, it endeavours to reach the disadvantaged and the marginalised sections of society to make a meaningful impact on their lives. The skill development centre has been a major initiative towards addressing social responsibility. The main objective behind the skill development centre is to provide high-quality vocational and technical training towards uplifting the lives of young children drawn from poor and deprived backgrounds. The Company also provides access to necessities like health care, drinking water and sanitation and the like to the underprivileged located in the neighbourhood.

These initiatives reflect the Company’s deep engagement with vulnerable communities and its commitment to addressing their critical needs through focused and sustainable interventions.

PRINCIPLE 5: Businesses should respect and promote human rights



Businesses must operate in a manner that respects and upholds the inherent rights and entitlement of individuals without any discrimination. The core tenets of this principle are based on the Constitution of India and international Human Rights standards such as the International Bill of Rights and UN Guiding Principles on Business and Human Rights.

WIL ‘s Material Topics

- Human Rights
- Health, Safety & Employee well being
- Diversity & Inclusion
- Talent management
- Labour Management
- Grievance Redressal Mechanism
- Code of Conduct
- Sustainable Supply Chain Management
- Business, Ethics, Integrity & Transparency

Stakeholders

- Suppliers
- Employees



Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	205	205	100%	202	202	100%
Other than permanent	0	0	-	0	0	-
Total Employees	205	205	100%	202	202	100%
Workers						
Permanent	191	191	100%	189	189	100%
Other than permanent	118	118	100%	107	107	100%
Total Workers	309	309	100%	296	296	100%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	188	-	-	188	100%	187	-	-	187	100%
Female	17	-	-	17	100%	15	-	-	15	100%
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	187	-	-	187	100%	185	-	-	185	100%
Female	4	-	-	4	100%	4	-	-	4	100%
Other than Permanent										
Male	101	101	100%	-	-	89	89	100%	-	-
Female	17	17	100%	-	-	18	18	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	8,10,000	1	8,90,000
Key Managerial Personnel	2*	70,36,307	-	-
Employees other than BoD and KMP	183	8,07,434	17	8,23,680
Workers	187	6,73,030	4	4,36,090

*Company Secretary deputed from CUMI.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	5.24%	4.84%

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, Senior Management and various Committees including Works Committee, Health & Safety Committee, Canteen Committee, etc.

The Whistleblower mechanism of the Company provides the Directors, Employees, Customers and Vendors an avenue to raise concerns, in line with the Company's commitment to open communication and standards of ethical, moral and legal business conduct.

The Company has adopted the Social Accountability Standard to devise and auditable voluntary mechanism based on UN Declaration of human rights, principles of International Labour Organisation (ILO), International Human Rights, labour norms and National Labour laws that is applicable not only to its employees but also to the stakeholders viz., suppliers, sub-contractors, sub-suppliers, homeworkers etc.

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

The Whistleblower mechanism of the Company provides the Directors, Employees, Customers and Vendors an avenue to raise concerns, in line with the Company's commitment to open communication and standards of ethical, moral and legal business conduct.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment			NIL			
Discrimination at Workplace						
Child Labour						
Forced Labour/Involuntary Labour						

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

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

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

The Company's Anti-Sexual Harassment policy provides guidelines and obligations for respectful behaviour at the workplace, that is free from discrimination and harassment. The Respectful Workplace principle ensures that people are treated with dignity and respect in any Workplace of the Company. Under the Company's Prevention of Sexual Harassment policy which aligns with the Government of India's Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013, the Company has constituted specific internal committees at each of its locations to address complaints and concerns around Sexual Harassment.



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

Yes, no discrimination on basis of gender, caste or creed.

10. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/Involuntary Labour	
Sexual Harassment	
Discrimination at Workplace	
Wages	
Others - please specify	None

**The assessments on the above-mentioned parameters were conducted in house by the Company.*

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.

The Grievance Redressal committee and guidelines are updated from time to time to address any uncovered aspect arising out of human rights grievances. No such changes were made during the financial year 2025-26.

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

The Company maintains 100% compliance of statutory provisions. Due reporting of the same is also done to the concerned Government offices as per the statute. Due diligence for the same is also regulated through the periodic internal inspections.

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?

Yes.

4. Details on assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at Workplace	
Child Labour	
Forced/Involuntary Labour	
Wages	
Others - please specify -5S, Safety	

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

Not applicable.

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



Environmental stability is a precondition to achieving economic growth & societal prosperity. This principle puts emphasis on businesses to adopt sustainable practices in their own operations as well as in the value chain to minimise the adverse impact of business activities. They are also expected to address environmental issues like climate change, emissions, biodiversity loss, water conservation and waste management in a just & systematic manner.

WIL 's Material Topics

- Climate Change
- Managing Environmental Impact
- Energy Efficiency of Operation
- Water & Effluent Management
- Innovation & Technology
- Waste Management & Circular Economy
- Sustainable Supply chain Management
- Security & Asset Management
- Disaster Preparedness & Management

Stakeholders

- Suppliers
- Local Community
- Employees

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A) (Mega Joules or MJ)	1392793.2	NA
Total fuel consumption (B) (MJ)	NA	NA
Energy consumption through other sources (C)	NA	NA
Total energy consumed from renewable sources (A+B+C) (MJ)	1392793.2	NA
From non-renewable sources		
Total electricity consumption (D) (MJ)	13605847.2	14192193.6
Total fuel consumption (E) (MJ)	270982.8	100512
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F) (MJ)	13876830	14292705.60
Total energy consumed (A+B+C+D+E+F) (MJ)	15269623.2	14292705.60



Parameter	FY 2025-26	FY 2024-25
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (MJ/ Rupees in million)	0.0074	0.0067 Mega Joule/Rupee
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (MJ/ Rupees in million)	0.1503	0.1393
Energy intensity in terms of physical output	NA	NA
Energy intensity (optional) - the relevant metric may be selected by the entity	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No, the Company did not carry out any external assurance for its energy consumption.

Source of PPP rates taken from The International Monetary Fund (IMF) website.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third-party water	16528.3	16105.39
(iv) Seawater / desalinated water	NA	NA
(v) Others	10671.1	9587
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	27199.4	25692.39
Total volume of water consumption (in kilolitres)	27199.4	25692.39
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (Kilolitres/ Rupees in million)	0.0000131	0.0000121
Water intensity per Rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (Kilolitres/ Rupees in million)	0.0002679	0.0002504
Water intensity in terms of physical output	NA	NA
Water intensity (optional) - the relevant metric may be selected by the entity	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No, the Company did not carry out any external assurance for its water consumption.

Source of PPP rates taken from The International Monetary Fund (IMF) website.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		NIL
- 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 - 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, the Company did not carry out any external assurance for its water discharge.

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

Yes, as responsible organisation the Company gives importance to reduce, reuse and recycle water. This is achieved through installation of Effluent Treatment Plant (ETPs) and Sewage Treatment Plants (STPs) in line with the compliance norms in force. These systems enable the Company to reuse and recycle water and utilise it again within the plant premises for process reuse, gardening and toilet flushing etc.

Water Recycling and Reuse: The Company has installed a RO plant to achieve Zero discharge of water waste. The Company treats its process effluents and reuses in its process. This facility has also been installed in the Company's manufacturing facility for electroplated products.

The Company's Green belt within its facility is fully maintained using Sewage recycled water.

The Company are a zero-discharge Company.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Nox	microgram / m3	max30 & min16	max33 & min18
Sox	microgram / m3	max16 & min 5	max18 & min 7
Particulate Matter (PM)	microgram / m3	max73 & min40	max86 & min52
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others - please specify	-	-	-



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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	191.01	220.14
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	2769.19	2933.58
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	NA	0.00000143	0.00000149
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)	NA	0.0000292	0.0000307
Total Scope 1 and Scope 2 emission intensity in terms of physical output	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	NA	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No, the Company did not carry out any external assurance for its gas emission.
Source of PPP rates taken from The International Monetary Fund (IMF) website.

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

No.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	3.364	2.62
E-waste (B)	0.092	1.31
Bio-medical waste (C)	0.00564	0.02
Construction and demolition waste (D)	-	-
Battery waste (E)	4.570	7.91
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	44.007	9.58
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	130.23	184.16
Total (A+B+C+D+E+F+G+H)	182.268	205.59
Waste intensity per rupee of turnover (Total waste Generated / Revenue from operations) (MT/ Rupees in Million)	0.000000088	0.000000097
Waste intensity per rupee of Turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/Rupees in Million)	0.000001795	0.000002004
Waste intensity in terms of physical output	NA	NA
Waste intensity (optional) - The relevant metric may be selected by the entity	NA	NA

Parameter	FY 2025-26	FY 2024-25
Category of waste		
(i) Recycled	109.80	120.60
(ii) Re-used	0	0
(iii) Other recovery operations	0	34.75
Total	109.80	155.35

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

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration / Preprocessing	20.46	2.21
(ii) Landfilling	16.86	10.53
(iii) Other disposal operations	35.15	28.79
Total	72.47	41.53

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

Source of PPP rates taken from The International Monetary Fund (IMF) website.

10.a) Briefly describe the waste management practices adopted in your establishments. b) 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.

While setting the Environment, Health, Safety objectives and targets, considerations are given to reuse, recycle, reduction, handling and disposal of wastes. Measurable performance indicators include waste produced per unit of production. The Company has installed high-tech pretreatment line in place of conventional treatment to ensure clean production and a reduction in hazardous waste generation.

The Company has been achieving a reduction in waste generation year on year.

The Company has a secured landfill in line with the applicable guidelines for storage of hazardous waste. The Company has also created a vermicompost facility to convert all the garden/ green waste to manure.

During this year, the Company has carried out recycling of Aluminium scrap into castings. 23 tonnes of Aluminium ingots has been converted from aluminium turnings.

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

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

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

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



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

Yes, the Company is compliant with all the environmental requirements and has a valid consent to operate certificate from the Pollution Control Board.

S.No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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Nil

Leadership Indicators

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

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

(i) Name of the area

(ii) Nature of operations

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in 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		
(i) Into Surface water		
- No treatment		
- With treatment - please specify level of treatment	NA	NA
(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, the Company did not carry out any external assurance for its water consumption and discharge.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	3116.27
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent	-	0.00000147
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity adjusted for PPP	Metric tonnes of CO ₂ equivalent/Rupee	-	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No, the Company did not carry out any external assurance for its GHG emissions.

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

Not applicable.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Nil			

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

The Company has put a disaster management and business continuity plan in place. The Company conducts regular mock drills and fire safety training sessions for all its employees. The Company also has SOPs and guidelines for overcoming natural disasters, fires and other emergencies. These procedures are constantly reviewed and updated to reflect any changes in operations or external factors. The Company has identified and established critical business functions and backup support plans to minimise downtime in case of any failure and ensure continuity of operations in case of any unforeseen disruptions. The Company has established partnerships with on call local emergency response from fire brigade, hospital and medical services to ensure timely and effective response in case of emergencies.

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.

Not applicable. The Company is planning to establish sustainable supply chain practices by working with suppliers who prioritise environmentally friendly practices. The Company also has a robust waste management system that focuses on reducing waste, reusing materials, and recycling wherever possible.

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

At present, the Company has not assessed its value chain partners for environmental impacts. However, the Company acknowledge and committed to conduct the same in future.

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

- By the listed entity - NIL
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners - NIL



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



Businesses are expected to engage with governments in an ethical and transparent manner to redress their grievances and advocate policies that ultimately expand the public good.

WIL 's Material Topics

- Business Ethics & Transparency
- Code of Conduct

Stakeholders

- Government/Regulators

Essential Indicators

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

The Company is an active member of several national and international trade and industry chambers and 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.

S.No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Confederation of Indian Industry	State & National
2.	Hosur Industries Association	State
3.	Quality Circle Forum of India	State & National
4.	National HRD, Hosur Chapter	State
5.	IMTMA-Indian Machine Tool Manufacturer's Association	National
6.	Indo-German Chamber of Commerce	International
7.	Bangalore Chamber of Commerce and Industry	National
8.	Engineering Export Promotion Council	National
9.	Indian Cutting Tool Manufacturer	National
10.	South India Chamber of Commerce	National

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

Name of Authority	Brief of the case	Corrective action taken
Nil		

Leadership Indicators

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

S.No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, if available
Nil					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development



Sustainable and successful businesses have a key role to play in fostering the equitable and inclusive growth of society. They must join forces with the government and civil society to uplift disadvantaged, vulnerable and marginalised communities.

WIL 's Material Topics

- Sustainable Supply Chain Management
- Community Development
- Grievance redressal Mechanisms
- Talent Management

Stakeholders

- Suppliers
- Communities
- NGOs
- Employees



Essential Indicators

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

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

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

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

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

The implementation of effective Grievance Redressal Mechanism (GRM) is crucial for building strong community bonds and obtaining the necessary social connect to conduct community focussed initiatives. To provide a platform for community members to voice their concerns, the Company has established an efficient and accessible grievance redressal mechanism. Employees actively engage with the community, seeking out grievances and addressing them promptly.

Upon receiving feedback or complaints, the Company conducts thorough investigation, leaving no details unchecked. The diligent process ensures that all relevant information is gathered., allowing the Company to determine appropriate corrective actions swiftly.

All grievances could be submitted to wil@wendtindia.com.

By maintaining a responsive and transparent approach, the Company aims to cultivate trust, open communication and mutual respect within the community. This ensures that community concerns are acknowledged and addressed satisfactorily.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	17%	15%
Directly from within India	62%	64%

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

Location	FY 2025-26	FY 2024-25
Rural	-	-
Semi-urban	-	-
Urban	22.80%	8%
Metropolitan	77.20%	92%

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
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NA

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

S.No.	State	Aspirational District	Amount Spent (in INR)
NA			

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

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

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

- a) Yes, Preference is given to local suppliers, Micro and Small-Scale Enterprises (MSMEs), Start-ups in accordance with the extent of Government and Company Policies. Purchase preference is given to MSMEs and Local Suppliers as per Public Procurement Policy, 2012.
- b) MSMEs in and around Hosur, where the Company's plant is located.
- c) Please refer to the answer to Question No. 4 of the Essential Indicators

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:

S.No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
None				

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:

S.No.	CSR project	Location	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1.	Provision of RO Purifier, desks & benches to PUP School – Zuzuvadi, Hosur	Krishnagiri, Tamil Nadu	546	100%
2.	Provision of RO Purifier to PUP School – Kothagondapalli, Hosur	Krishnagiri, Tamil Nadu	232	100%
3.	Provision of RO Purifier to PUP School – Govinda Agraharam, Hosur	Krishnagiri, Tamil Nadu	151	100%
4.	Construction of classrooms & washrooms and undertaking fabrication of safety grills at Government higher secondary School, Hosur	Krishnagiri, Tamil Nadu	1927	100%
5.	Construction of classrooms at Samathuvapuram Primary School, Hosur	Krishnagiri, Tamil Nadu	270	100%
6.	Construction of washrooms at Samathuvapuram Primary School, Hosur	Krishnagiri, Tamil Nadu	215	100%
7.	Construction of washrooms at Government Higher Secondary school, Mookandapalli, Hosur	Krishnagiri, Tamil Nadu	373	100%
8.	Construction of compound walls at Primary health center, Bagalur, Hosur	Krishnagiri, Tamil Nadu	350	100%
9.	Provision of UPS, batteries, racks, interlinks and refrigerator to Governement Primary Health center, Begapalli, Hosur	Krishnagiri, Tamil Nadu	150	100%
10.	Annual Maintenance Charges of the RO purifiers provided to the schools in and around plant locations	Krishnagiri, Tamil Nadu	1995	100%



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

<p>02 ZERO HUNGER</p> 	<p>04 QUALITY EDUCATION</p> 	<p>09 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> 	<p>14 LIFE BELOW WATER</p> 	<p>15 LIFE ON LAND</p> 
<p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p> 	<p>Businesses are responsible for providing safe products and services that have minimal impact on society and the environment. Additionally, they must provide accurate and complete information about the products to facilitate informed decision-making for consumers and free competition in the market.</p>			

<p>WIL 's Material Topics</p> <ul style="list-style-type: none"> Data privacy & Cybersecurity Customer Satisfaction 	<p>Stakeholders</p> <ul style="list-style-type: none"> Customers
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Essential Indicators

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

The Company is a customer centric organisation and attaches considerable value to the trust, satisfaction and loyalty of our customers across the world. The Company strives to ensure that customer needs are satisfied and the products and services offer value to our customers. Hence, the Company believe that commitment to transparency is vital to build trust and credibility with its customers by demonstrating honesty and openness in handling complaints.

Customers can communicate their complaints via email or phone calls to the customer support team who will register the complaint with the FIR (First Investigation Report). After receiving the complaint, acknowledgment is given within 24 hours. Technical complaints are handled by the Quality Control team and commercial complaints are handled by the Marketing team. The Company has set a target of customer complaint resolution within 15 days of registration. Process owners and Product Managers are responsible for identifying the root cause and implementing Corrective and Preventive Action (CAPA) within the stipulated time frame. Marketing Head shall decide on product recall in consultation with the Top Management.

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

	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%

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

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

	Number	Reasons for recall
Voluntary recalls	NIL	NIL
Forced recalls	NIL	NIL

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

Yes, the Company has a cyber security policy and the risks related to data piracy. The policy is available in the intranet of the Company and can be accessed by the employees.

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.

Nil.

7. Provide the following information relating to data breaches:

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

Leadership Indicators

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

All information regarding the Company's products and services can be accessed through the Company's website: www.wendtindia.com and its periodic disclosures including Annual report. The Company has uploaded its new products and successful applications on its social media pages like LinkedIn and YouTube.

Product related information can be accessed through website www.wendtindia.com.

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

- Organising workshops, Technical Seminars, Technology Day, sharing technical case studies at customer premises and product information through social media (LinkedIn, YouTube & Company website).
- Distribution of Material Safety Data Sheets (MSDS) of the Products.
- Handing over of Machine Manual while supplying Machine Tools.



The Company prioritises customer safety and responsible usage of its products by ensuring that it provides clear instructions on the handling, storage, use and disposal of products as per local laws. The Company provides MSDS that contain detailed information about the potential hazards associated with the products and guides on how to handle, store and safely dispose the product after usage.

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

- Emails to customers.
- Telephonic Communication.

The Company through e-mails and through its channel partners informs consumers of any risk of disruption / discontinuation of essential services.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, the Company displays product information over and above the mandatory statutory requirement as per the local law. The Company provides MSDS that contain detailed information about the potential hazards associated with the products and guides on how to handle, store and safely dispose the product after usage. The Company has implemented SAP as its operating software. All the products are identified with Unique Serial Numbers that has appropriate Tracking and traceability on the Materials supplier to the Customers along with the Product Description.

Yes, Wendt India Limited conducts annual Customer Satisfaction Surveys and Net Promoter Score (NPS) and monitors customer satisfaction trends periodically relating to its products.

On behalf of the Board
For Wendt (India) Limited

Bhagya Chandra Rao
Chairman

Hosur
April 24, 2026