



SUMANGAL
CASTINGS Pvt. Ltd.

Precision
Investment
Castings

Aligned with:

- **GRI Standards 2021**
- **UN Sustainable Development Goals**
- **TCFD Recommendations**

ENVIRONMENTAL, SOCIAL & GOVERNANCE (ESG) REPORT

Financial Year
2024-25

Important Notice & Disclaimer

- ◆ This Environmental, Social and Governance (ESG) Report has been prepared by Sumangal Castings Private Limited ("the Company" or "SCPL") for the financial year ending 31 March 2025. It represents the Company's first formal ESG disclosure, marking a significant milestone in its sustainability journey.
- ◆ The report has been prepared with reference to the GRI Standards (2021) and incorporates contextual alignment with the United Nations Sustainable Development Goals (UN SDGs) and recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). ESG consulting support was provided by GreenMinds India.
- ◆ Forward-looking statements in this report reflect management's current intentions, plans, and expectations. These are subject to change due to evolving regulatory requirements, market conditions, operational circumstances, and improved data availability. The Company does not undertake any obligation to update such statements.





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1. Message from the Director

Leadership **STATEMENT**

Dear Valued Stakeholders,

- ◆ It is with great pride and a deep sense of responsibility that I present the inaugural Environmental, Social, and Governance (ESG) Report of Sumangal Castings Private Limited for the financial year 2024–25. This report is a testament to our unwavering commitment to building a business that is not only commercially successful but also ethically sound, environmentally responsible, and socially inclusive.
- ◆ Since our founding in 1999, Sumangal Castings has been on a journey of continuous improvement — refining our manufacturing capabilities, strengthening our relationships with customers and communities, and evolving our governance practices. Today, as we formalize this journey into a structured ESG disclosure, we recognize that true business resilience lies in the intersection of profitability and purpose.
- ◆ Our operations in precision investment casting are inherently linked to critical environmental and social considerations. We operate in an energy-intensive sector, and we acknowledge our responsibility to manage our carbon footprint, optimize resource consumption, and minimize waste generation. I am pleased to report that we have achieved meaningful progress: a 10.67% reduction in electricity consumption, a 7.21% reduction in total GHG emissions, and a 9.11% improvement in energy intensity compared to the previous year.
- ◆ On the social front, our employees are our greatest asset. We have maintained a zero-fatality, zero-serious-injury record across our operations, reflecting the effectiveness of our Occupational Health & Safety (OHS) management systems. We remain steadfast in our commitment to diversity, equity, and inclusion — actively promoting women's participation both within our workforce and across our supply chain.
- ◆ Our governance framework is rooted in transparency, accountability, and ethical conduct. We have implemented robust anti-corruption policies, a comprehensive grievance mechanism, and data privacy safeguards — all aligned with global best practices. Our ESG Committee, constituted with cross-functional representation, provides structured oversight to ensure that sustainability is embedded in strategic decision-making.
- ◆ As we look ahead, our ambitions are clear: to reduce emission intensity by 10% by FY 2028–29, to achieve 65% renewable energy sourcing by FY 2029–30, and to enhance the depth of our ESG disclosures in alignment with GRI Standards, TCFD recommendations, and the United Nations Sustainable Development Goals
- ◆ This report is not merely a compliance exercise — it is a reflection of who we are and what we stand for. We invite your feedback, your scrutiny, and your partnership as we advance on this sustainability journey together

Warm regards,

Mr. Pramit Sorathiya
Director, Sumangal Castings Private Limited

2. About This Report

2.1 Reporting Approach & Methodology

- ◆ This ESG Report presents a comprehensive overview of the Environmental, Social, and Governance (ESG) performance of Sumangal Castings Private Limited (hereinafter "SCPL" or "the Company") for the Financial Year 2024-25 (1 April 2024 to 31 March 2025). This marks the Company's inaugural formal ESG disclosure — a significant milestone in its sustainability journey.
- ◆ The report has been prepared with reference to the Global Reporting Initiative (GRI) Standards 2021, complemented by contextual alignment with the United Nations Sustainable Development Goals (UN SDGs) and recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). ESG consulting support was provided by GreenMinds India, covering framework guidance, data inventory, quantitative calculations, gap analysis, and report compilation.

2.2 Reporting Frameworks & Standards

- ◆ The disclosures in this Report draw upon a combination of globally recognised sustainability and management -system standards. Where quantitative data has been reported, the Company has applied internationally accepted calculation methodologies and sector-appropriate emission factors, as summarised below.

Framework / Standard	Application in this Report
GRI Universal Standards 2021	Primary reporting framework; all disclosures mapped in the GRI Content Index (Section 13)
GRI Topic Standards (GRI 200, 300, 400 series)	Material-topic-specific disclosures (energy, emissions, water, waste, OHS, diversity, supplier assessment, anti-corruption)
GHG Protocol Corporate Accounting & Reporting Standard	Scope 1 and Scope 2 GHG Accounting
ISO 14064-1:2018	Quantification and reporting principles for organizational GHG emissions
TCFD Recommendations (2017)	Governance, strategy and risk-management disclosures for climate-related risks and opportunities
UN Sustainable Development Goals (SDGs)	Strategic alignment; mapping provided in Section 14
BRSR Framework (SEBI, referenced)	Business Responsibility & Sustainability Reporting — referenced to align disclosures with Indian listed-company expectations



2.3 Reporting Boundary & Scope

- ◆ The reporting boundary is limited to the Company's sole manufacturing facility located at:



Survey No. 154, S.I.D.C. Road, Village: Veraval (Shapar), Rajkot – 360 024, Gujarat, India

2.4 Data Limitations & Forward-Looking Statements

- ◆ As this is SCPL's inaugural ESG Report, certain disclosures are based on currently available data sets and qualitative evaluations, particularly in areas where measurement methodologies and data management systems are still being developed.
- ◆ Forward-looking statements reflect the Company's present strategies, priorities, and intentions, subject to change due to evolving regulatory requirements, market dynamics, operational conditions, technological advancements, and improved data availability

2.5 Feedback & Contact

- ◆ Sumangal Castings Private Limited welcomes constructive feedback from all stakeholders. Comments, suggestions, clarifications, or queries may be directed to :



Email : info@sumangalcasting.com

Website : www.sumangalcasting.com

Address : Survey No. 154, S.I.D.C. Road,
Veraval (Shapar), Rajkot – 360 024, Gujarat, India

3. Organizational Overview

3.1 Corporate Profile

Company Name	Sumangal Castings Private Limited (SCPL)
Year of Incorporation	1999
Registered Office	Survey No. 154, S.I.D.C. Road, Veraval (Shapar), Rajkot – 360 024, Gujarat, India
Nature of Business	Manufacturing of Precision Investment Castings
Production Capacity	720 Metric Tonnes Per Annum (MTPA)
Industry Sector	Casting of Metals
Primary Markets	Domestic (India) and International (Export)
Key Sectors Served	Aerospace, Automotive, Agriculture, Industrial Machinery, Maritime
Reporting Period	1 April 2024 – 31 March 2025
Contact Email	info@sumangalcasting.com



3.2 Business Overview

- ◆ Sumangal Castings Private Limited is a globally recognized manufacturer and exporter of precision investment castings. Established in 1999 in Rajkot, Gujarat, the Company has built an enviable reputation for delivering high-quality, dimensionally accurate castings across demanding industrial sectors including aerospace, automotive, agriculture, maritime, and industrial machinery.
- ◆ The investment casting process — originally developed for aerospace applications — enables the production of complex, near-net shape components with exceptional dimensional precision and surface finish. SCPL has mastered this process over two and a half decades, combining traditional metallurgical expertise with modern automation and quality control technologies.
- ◆ Operating with an installed capacity of 720 MT per annum, the Company sources 100% of its metallic raw materials from recycled scrap, embedding circular economy principles at the core of its business model. This not only reduces environmental impact but also enhances supply chain resilience and resource efficiency.

3.3 Manufacturing Capabilities & Technical Infrastructure

- ◆ SCPL's manufacturing facility is equipped with state-of-the-art machinery and process infrastructure, enabling end-to-end production from raw material processing to finished component delivery:

Equipment / Facility	Capability Description
Induction Furnaces	High-temperature metal melting and alloying with precise temperature control
CNC & VMC Machines	Computer Numerical Control and Vertical Machining Centre for precision finishing
Robotic Shelling Facility	Automated ceramic shell production for consistent coating quality
Autoclaves & Baking Furnaces	De-waxing and heat treatment processes for casting integrity
Shot Blasting Machines	Surface preparation and finishing of cast components
CT Scanner	Computed Tomography for non-destructive internal inspection
CMM (Coordinate Measuring Machine)	3D dimensional accuracy verification
Spectro Maxx Spectrometer	Chemical composition analysis for metal quality verification
Magnetic Particle Inspection (MPI)	Surface and sub-surface defect detection
3D Laser Scanner	Dimensional mapping and reverse engineering capability



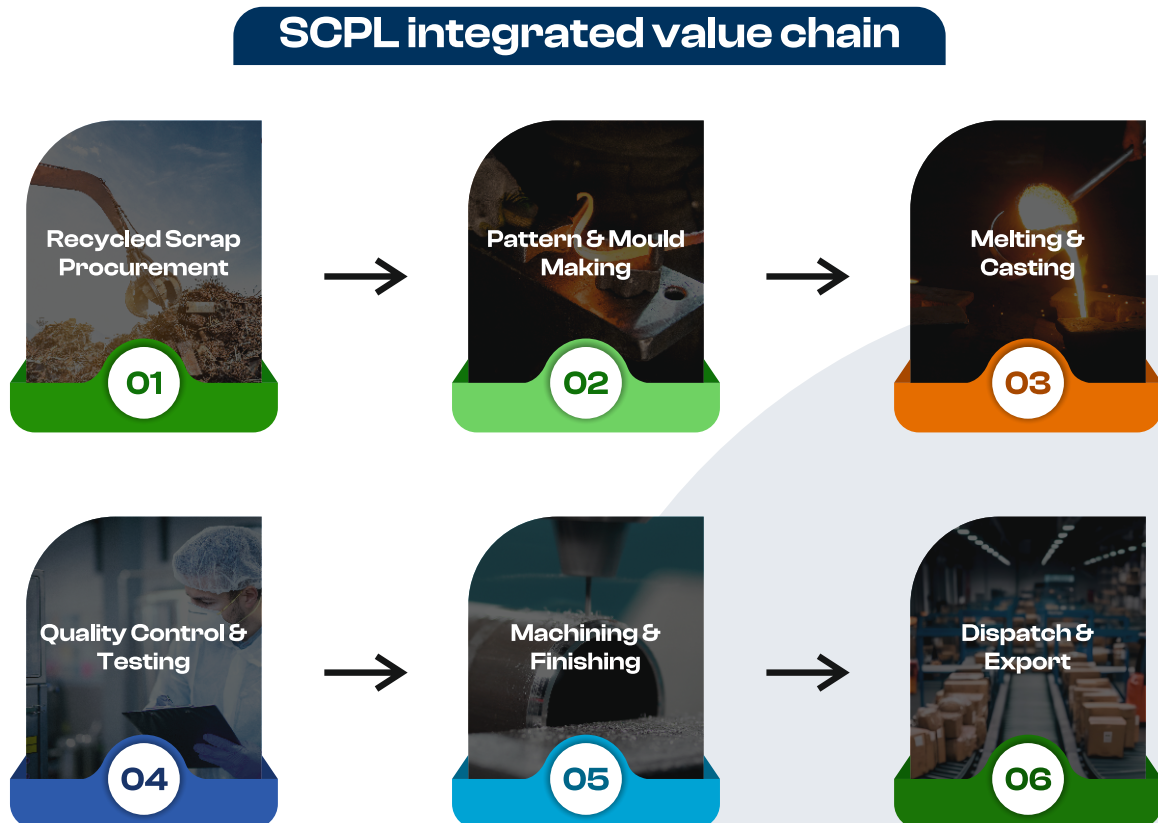
3.4 Product Portfolio & End-Use Sectors

◆ SCPL's precision investment castings serve a diverse range of industrial applications. The Company manufactures components in various alloy grades including carbon steels, stainless steels, alloy steels, and duplex steels, tailored to the specific performance requirements of each sector :

Sector	Key Applications	Critical Requirements
Aerospace	Structural components, engine parts, brackets, housings	Ultra-high precision, certified alloys, rigorous NDT
Automotive	Turbocharger parts, pump bodies, gear components	High strength, dimensional accuracy, surface quality
Agriculture	Tractor components, irrigation fittings, coupling devices	Corrosion resistance, durability, cost efficiency
Maritime	Pump impellers, valves, propeller components	Seawater resistance, pressure integrity
Industrial Machinery	Valve bodies, flanges, machine housings, brackets	Structural integrity, versatile alloy grades

3.5 Value Chain Overview

◆ SCPL's value chain integrates multiple stages from raw material procurement through manufacturing to final delivery, with ESG considerations embedded at each stage:

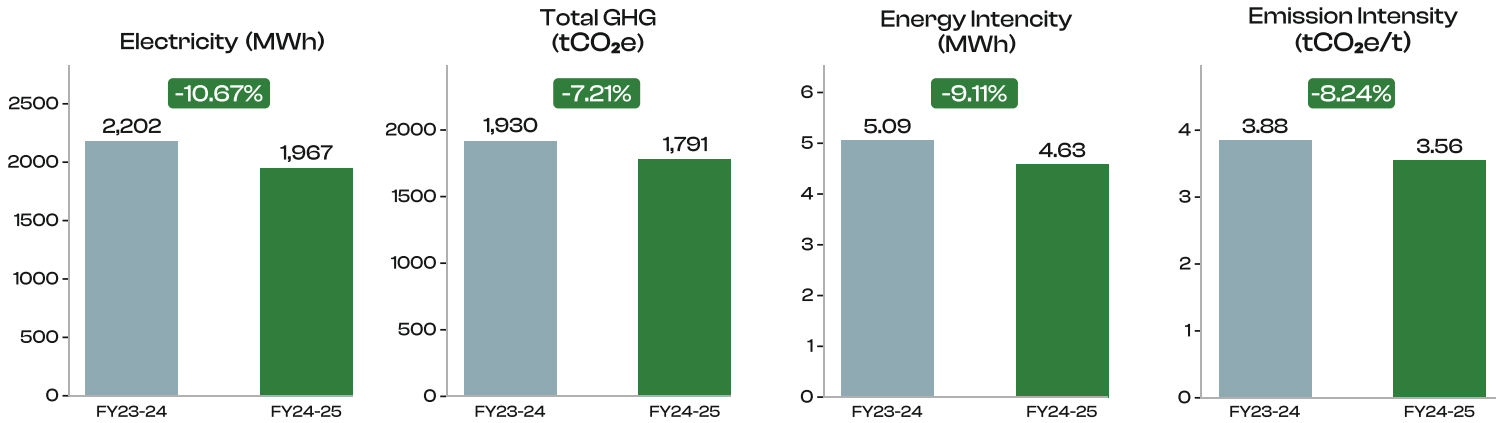


4. ESG Snapshot & Key Performance Highlights

- ◆ The following tables present a consolidated view of SCPL's key ESG performance indicators for FY 2024-25, benchmarked against the prior year. These metrics reflect the Company's progress on its sustainability journey and form the basis for target-setting and continuous improvement planning

4.1 Environmental Performance Summary

SDG 6	SDG 7	SDG 12	SDG 13	SDG 15
Environmental KPI	Unit	FY 2023-24	FY 2024-25	Trend / Status
Total Energy Consumption (Electricity)	MWh	2,202.26	1,967.25	-10.67%
Renewable Energy (Solar)	MWh	330.25	356.80	+8.04%
Renewable Energy Share	%	15.0%	18.1%	+3.1pp
LPG Gas Consumption	MT	111.83	122.60	+9.62%
Energy Intensity	MWh/tonne production	5.09	4.63	-9.11%
Scope 1 GHG Emissions	tCO ₂ e	328.98	360.64	+9.62%
Scope 2 GHG Emissions	tCO ₂ e	1,601.04	1,430.19	-10.67%
Total GHG Emissions	tCO ₂ e	1,930.02	1,790.83	-7.21%
Emission Intensity	tCO ₂ e/tonne production	3.88	3.56	-8.24%
Total Water Consumption	KL/Year	758.4	749.8	-1.1%
Paper & Cardboard Waste	KG	31,339	26,038	-16.9%
Green Belt Area	sq.m	400	400	Maintained
Native Tree Species	No.	115	115	Maintained
Air Emission Compliance	—	100%	100%	Compliant

Environmental Performance - FY 2023-24 vs FY 2024-25


4.2 Social Performance Summary

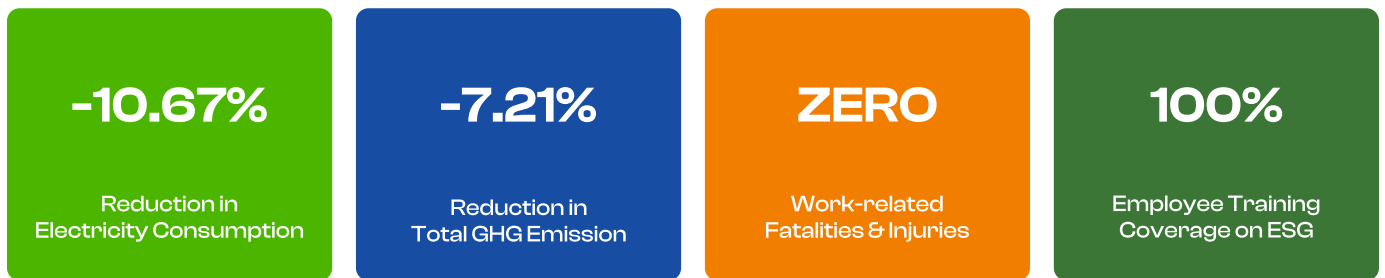
SDG 3	SDG 4	SDG 5	SDG 8	SDG 10
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Social KPI	Unit	FY 2023-24	FY 2024-25	Trend / Status
Lost Time Injury Frequency Rate (LTIFR)	Per million man-hours	0	0	No incidents
Total Recordable Injury Rate (TRIR)	No.	0	0	No incidents
Fatalities (Work-related)	No.	0	0	Zero fatalities
Employees Trained on Health & Safety	%	100%	100%	Full coverage
Employees Trained on Environmental Topics	%	100%	100%	Full coverage
Employees Trained on Business Ethics	%	100%	100%	Full coverage
POSH Complaints Received	No.	0	0	Zero complaints
Medical Check-ups Conducted	No. per year	2	2	Consistent
Total Workforce Covered by Safety Training	%	100%	100%	Full coverage

4.3 Governance Performance Summary

SDG 16		SDG 17		
Governance KPI	Unit	FY 2023-24	FY 2024-25	Trend / Status
GPCB Environmental Compliance	—	Compliant	Compliant	Zero violations
Labour & Employment Law Compliance	—	Compliant	Compliant	Zero violations
Data Privacy Complaints (Customer)	No.	0	0	Zero incidents
Anti-Corruption Incidents Reported	No.	0	0	Zero incidents
Grievance Mechanis Operational	—	Yes	Yes	Fully operational
Board Members — Total	No.	6	6	—
Female Board Representation	%	33.33%	33.33%	—

4.4 Key ESG Highlights FY 2024–25



5. Certifications, Accreditations & Awards

- SCPL's quality, environmental, and safety management systems are validated through internationally recognized certifications and statutory accreditations. These certifications demonstrate the Company's commitment to operational excellence, regulatory compliance, and continuous improvement.

Certification	Standard / Scope	Status	Significance
ISO 9001:2015	Quality Management System	Active	Demonstrates commitment to quality processes, customer satisfaction, and continual improvement across manufacturing operations.
AS 9100 Rev D	Aerospace Quality Management System	Active	International standard for quality management in aerospace manufacturing — confirms capability to produce mission-critical components.
GPCB Consent to Operate	Environmental Statutory Compliance	Valid	Gujarat Pollution Control Board authorization ensuring adherence to environmental norms.
DISH Compliance	Occupational Safety Compliance	Valid	Directorate of Industrial Safety and Health factory compliance certification.
ESI Registration	Employee Social Insurance	Active	Employees State Insurance coverage ensuring healthcare and social security benefits.
PF Registration	Employee Provident Fund	Active	Statutory retirement savings scheme ensuring financial security for employees.
EcoVadis Assessment	Third-party ESG Evaluation	In Progress	International supplier sustainability rating system evaluating ESG performance.



6. Materiality Assessment

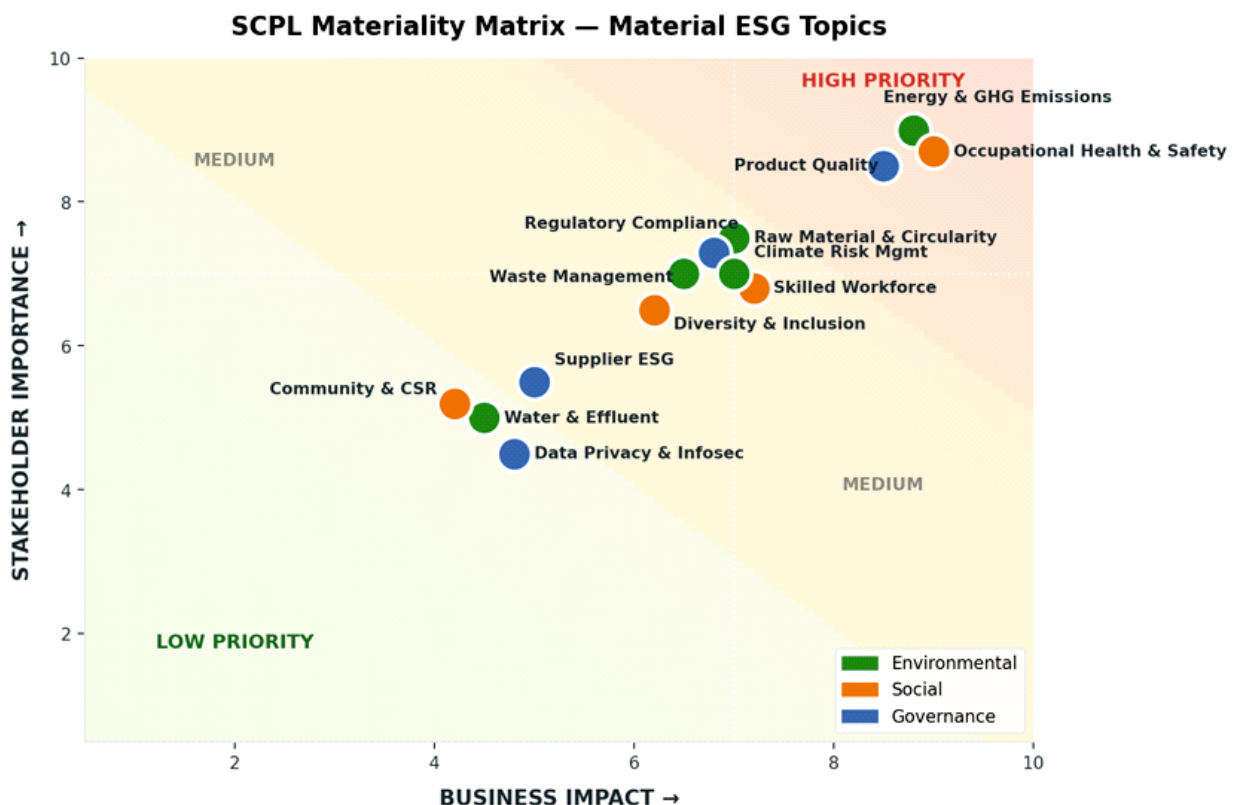
6.1 Materiality Assessment Methodology

- SCPL conducted an internal materiality assessment to identify the ESG topics most relevant to its business operations and stakeholder interests. The process followed a structured four-step methodology:

Step	Activity	Description
01	Universe of Topics	Identified a long list of ESG topics relevant to foundry, precision engineering, and export manufacturing sectors.
02	Industry Benchmarking	Reviewed ESG disclosures of comparable companies in manufacturing, foundry, and engineering sectors.
03	Senior Management Review	Structured deliberations with Directors and functional heads to evaluate significance and business impact.
04	Regulatory Scan	Reviewed applicable environmental, safety, and labour regulations to identify compliance-driven material topics.

- Future assessments will incorporate direct external stakeholder engagement to capture broader ESG priorities from customers, suppliers, investors, and communities

6.2 Material Topics Matrix



MEDIUM	Material Topic	ESG Pillar	GRI Reference	SDGs	Rationale
HIGH	Energy Consumption & GHG Emissions	Environmental	GRI 302, GRI 305	7, 13	Foundry operations are energy-intensive. Rising carbon costs and customer decarbonization expectations make this a strategic priority.
HIGH	Occupational Health & Safety	Social	GRI 403	3, 8	Foundry processes involve molten metal, high temperatures, and heavy equipment. Safety is non-negotiable.
HIGH	Product Quality & Customer Satisfaction	Governance	GRI 2-6	9, 12	Precision casting demands zero-defect delivery. Quality failures impact safety in aerospace/automotive applications.
MEDIUM	Raw Material Procurement & Circularity	Environmental	GRI 301	12	100% recycled scrap input. Supplier reliability and material quality directly affect production efficiency.
MEDIUM	Skilled Workforce & Labour Practices	Social	GRI 401, GRI 40	4, 8	Talent retention and development critical for precision casting quality and operational continuity.
MEDIUM	Waste Management & Material Efficiency	Environmental	GRI 306	12	Metal scrap recovery, packaging waste, and hazardous waste management linked to cost and compliance.
MEDIUM	Regulatory Compliance & Legal	Governance	GRI 2-27	16	Environmental, safety, and labour law compliance essential for license to operate.
MEDIUM	Climate Risk Management	Environmental	TCFD	13	Physical and transition risks — heatwaves, carbon pricing, customer ESG expectations — affect operations.
MEDIUM	Diversity, Equity & Inclusion	Social	GRI 405	5, 10	Women empowerment and inclusive hiring aligned with social responsibility commitments.

LOW	Water & Effluent Management	Environmental	GRI 303	6	Dry manufacturing process limits water use. Manage through CETP and structured monitoring.
LOW	Community Engagement & CSR	Social	GRI 413	1, 11	Localized impact through green belt, employee welfare, and community health initiatives.
LOW	Supply Chain ESG Performance	Governance	GRI 308, GRI 414	12, 17	Supplier code of conduct and progressive ESG integration into procurement.
LOW	Data Privacy & Information Security	Governance	GRI 418	9, 16	Customer data protection and cybersecurity awareness critical for trust and compliance.

NOTE:

This materiality matrix will be reviewed annually and progressively enhanced to include structured external stakeholder engagement, quantitative impact scoring, and formal double materiality assessment aligned with evolving global standards.



7. Stakeholder Engagement



SCPL stakeholder engagement ecosystem, segmented into primary and secondary groups.



◆ SCPL recognizes that proactive and transparent stakeholder engagement is fundamental to identifying material ESG topics, building trust, and creating long-term value. The Company maintains structured engagement with key stakeholder groups throughout the year.

Stakeholder Group	Category	Key Interests & Concerns	Engagement Mechanisms	Response / Actions Taken
Employees	Primary	Employment security, fair wages, safe working conditions, career development	Annual surveys, OHS committee meetings, training sessions, HR interactions	Improved PPE program, enhanced training curriculum, welfare benefits
Customers	Primary	Product quality, on-time delivery, ESG compliance, competitive pricing	Customer audits, regular account reviews, ESG questionnaire responses	Quality system improvements, enhanced traceability, ESG reporting
Suppliers & Vendors	Primary	Timely payments, fair commercial terms, long-term partnerships	Procurement reviews, vendor assessments, material discussions	Supplier code of conduct, ESG criteria integration in procurement
Regulatory Authorities	Primary	Environmental compliance, safety standards, statutory filings	GPCB inspections, factory inspections, statutory disclosures	Zero violations record, proactive compliance management
Local Community	Secondary	Local employment, environmental impact, community welfare	Green belt maintenance, local employment preference, informal engagement	Green belt expansion, employee welfare programs
Financial Institutions	Secondary	Business performance, risk management, ESG compliance	Financial disclosures, credit reviews, banking interactions	Enhanced financial reporting, ESG risk disclosures
ESG Evaluators	Secondary	ESG performance data, transparency, benchmarking	EcoVadis assessments, GRI-aligned reporting, third-party consultations	Inaugural ESG report, structured data collection systems

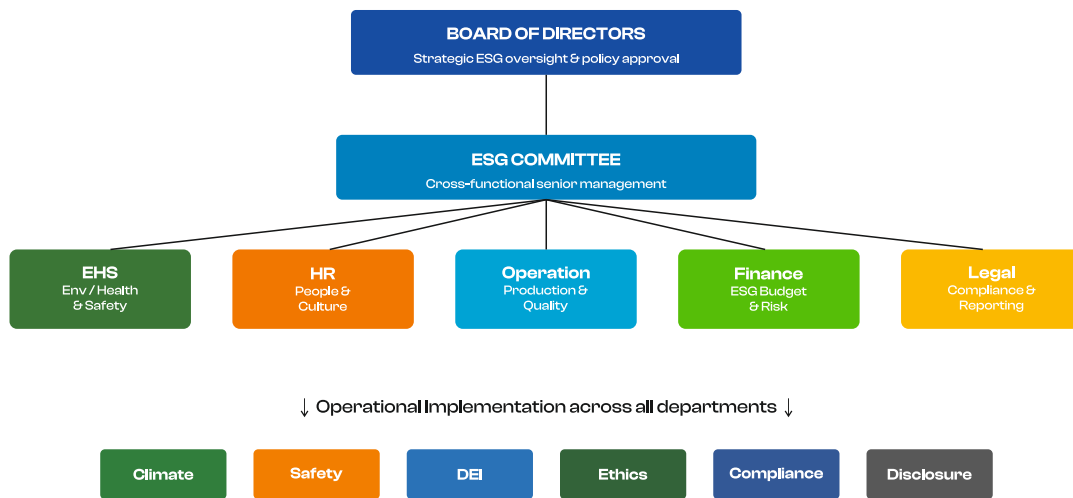
◆ SCPL is committed to progressively deepening its stakeholder engagement by implementing formal feedback mechanisms, establishing a stakeholder advisory panel, and expanding the scope of ESG questionnaire responses to all major customers and suppliers by FY 2026-27.

8. Sustainability Governance Framework

8.1 ESG Policy Architecture

- SCPL has established a comprehensive ESG Policy Framework comprising interlinked policies that govern all dimensions of environmental, social, and governance performance. Each policy is formally approved by the Board of Directors and reviewed annually to ensure continued relevance, regulatory alignment, and operational effectiveness.

Policy	Key Provisions	Review Frequency
Environmental Management Policy	Resource efficiency, pollution control, waste segregation, regulatory compliance, biodiversity protection	Annual
Occupational Health & Safety Policy	Hazard identification, risk assessment, PPE provision, incident reporting, emergency preparedness	Annual
Human Rights Policy	Prevention of forced/child labour, fair wages, freedom of association, non-discrimination	Annual
Anti-Bribery & Anti-Corruption Policy	Zero tolerance for bribery, gifts policy, conflict of interest management, whistleblower protection	Annual
Prevention of Sexual Harassment (POSH) Policy	Zero tolerance for harassment, ICC functioning, complaint mechanism, awareness training	Annual
Information Security Policy	Data protection, cyber awareness, access controls, incident response	Annual
Grievance Redressal Policy	Anonymous reporting channels, investigation protocols, non-retaliation commitment	Annual
Sustainable Procurement Policy	Supplier code of conduct, ESG criteria in vendor selection, authorized vendor management	Annual
Code of Business Conduct	Ethical dealing, conflict of interest, fair competition, regulatory compliance	Annual

ESG governance Structure


ESG governance structure — Board oversight cascading through cross-functional teams.

- ◆ SCPL has constituted a cross-functional ESG Governance Committee to institutionalize sustainability oversight and ensure that ESG considerations are embedded in strategic decision-making at all levels.

Governance Body	Composition	Key Responsibilities
Board of Directors	Directors of SCPL	Strategic oversight of ESG agenda, approval of ESG policies, review of material ESG risks and performance
ESG Committee	Senior management, departmental heads	ESG policy formulation, target setting, performance monitoring, GRI/EcoVadis compliance oversight
EHS Function	EHS Manager and team	Day-to-day environmental, health, and safety management; regulatory compliance monitoring
HR Function	HR Manager and team	Social KPI tracking, DEI programs, POSH compliance, training coordination
Operations Function	Production and Quality heads	Process efficiency, energy management, waste reduction, product quality assurance
Finance Function	CFO / Finance head	ESG budgeting, financial risk assessment, compliance cost management

8.3 ESG Training & Awareness

- SCPL conducts structured ESG training programs to build organizational capacity and embed sustainability consciousness across all levels. Training delivery combines in-house expertise with external subject matter specialists.

Training Topic	Target Audience	Frequency
Occupational Health & Safety	All employees & contract workers	Quarterly + Induction
Fire Safety & Emergency Response	All employees	Bi-annual + Mock Drills
Environmental Stewardship (energy, water, waste)	All employees	Annual
Prevention of Sexual Harassment (POSH)	All employees + ICC members	Annual + Induction
Anti-Bribery & Business Ethics	All employees	Annual
Information Security & Data Protection	IT users and management	Annual
Hazardous Material Handling	Operations & maintenance staff	Annual
GHG Emissions & Climate Awareness	Management and operations	Annual



GRI 2-9: Governance structure and composition

GRI 2-12: Role of highest governance body in overseeing impact management

GRI 2-13: Delegation of responsibility for managing impacts

GRI 2-14: Role of highest governance body in sustainability reporting

9. Climate Risk Assessment (TCFD-Aligned)

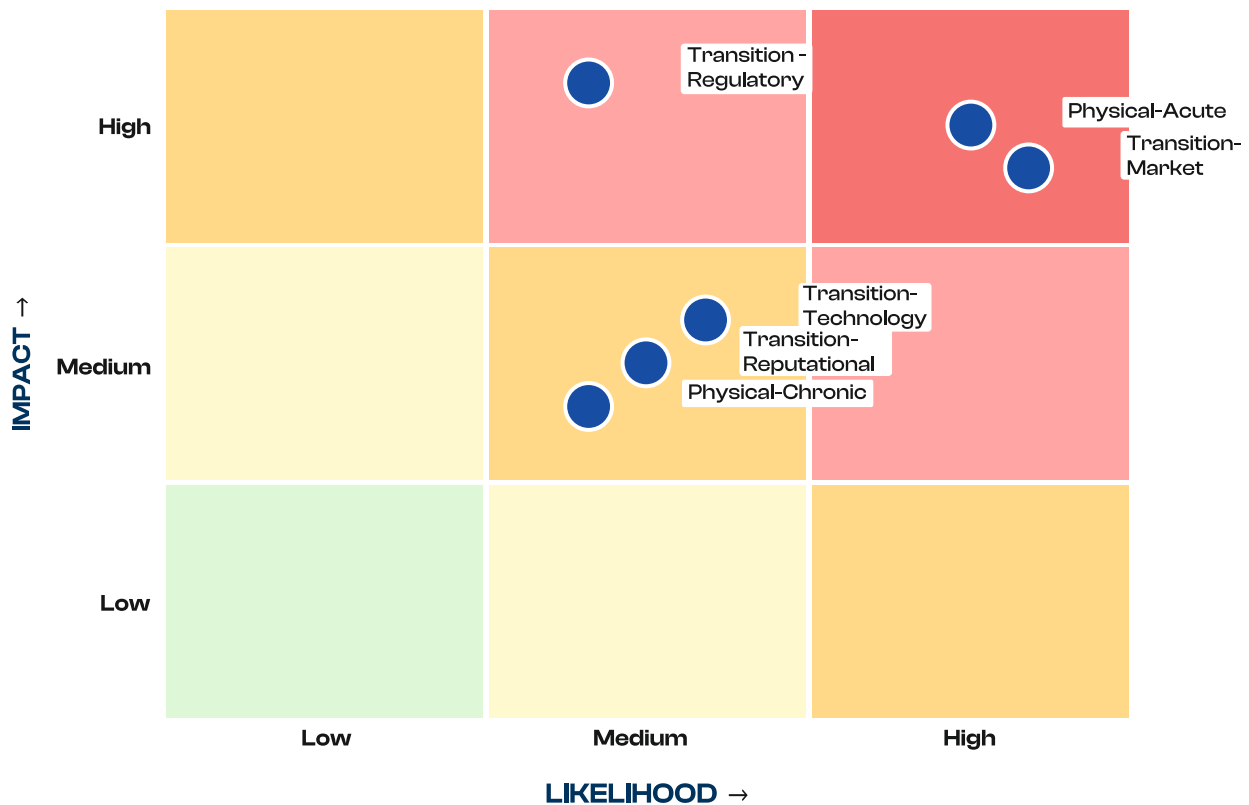
- ◆ In alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), SCPL has conducted a structured climate risk assessment to identify and evaluate potential climate-related exposures across its operational value chain. The assessment covers four TCFD pillars: Governance, Strategy, Risk Management, and Metrics & Targets

9.1 TCFD Pillar 1: Governance

- ◆ Climate-related considerations are integrated within SCPL's broader ESG governance structure. The ESG Committee, operating under Board oversight, periodically reviews climate-linked matters as part of environmental performance monitoring and regulatory compliance evaluation. Climate risks are assessed alongside other operational, safety, and compliance risks — reflecting their potential implications for business continuity, cost efficiency, and long-term competitiveness.

9.2 TCFD Pillar 2: Strategy — Climate Risk Identification & Assessment

Climate Risk Heat - Map (TCFD-Aligned)



Climate-related risks plotted by likelihood and potential business impact (TCFD-aligned).

Risk Category	Description	Likelihood	Potential Impact	Mitigation Strategy
Physical – Acute	Extreme heat events, intense rainfall, flooding, grid power interruptions	HIGH	Short-term production disruption, workforce health risks, equipment damage, supply chain delays	Enhanced ventilation, emergency response planning, supplier diversification
Physical – Chronic	Rising ambient temperatures, shifting weather patterns, water stress	MEDIUM	Increased cooling energy consumption, equipment stress, reduced worker productivity	Facility cooling upgrades, energy efficiency improvements, water conservation
Transition – Regulatory	Stricter emissions norms, carbon pricing, CBAM, enhanced disclosure mandates	HIGH	Increased compliance costs, reporting burden, potential market access restrictions	GHG monitoring, proactive regulatory engagement, structured ESG reporting
Transition – Market	Customer ESG requirements, decarbonization supply chain preferences	HIGH	Loss of competitiveness, reduced export opportunities, supplier disqualification	ESG reporting, renewable energy transition, customer engagement
Transition – Technology	Energy efficiency upgrades, clean fuel alternatives, renewable energy adoption	MEDIUM	Capital expenditure requirements, technology transition risk	Solar expansion (2MW installed, MW in progress), energy efficiency programs
Transition – Reputational	Stakeholder expectations for climate action and transparency	MEDIUM	Reduced investor/ customer confidence, negative brand perception	Inaugural ESG report, proactive disclosures, EcoVadis participation



9.3 TCFD Pillar 3: Risk Management

◆ SCPL's climate risk management approach integrates with its broader enterprise risk management system. The ESG Committee reviews climate-related risks on a periodic basis, assigning ownership, tracking mitigation actions, and reporting progress to senior management.

- **Physical risk adaptation:** Enhanced ventilation and cooling systems, emergency preparedness planning, supplier diversification to reduce single-source dependency.
- **Transition risk mitigation:** Proactive GHG accounting (Scope 1 and Scope 2), 2MW solar plant operational, 1MW additional installation in progress, regulatory monitoring for CBAM and national carbon pricing developments.
- **Market risk response:** Active participation in ESG assessments (EcoVadis), structured ESG reporting aligned with GRI, customer sustainability questionnaire responses.
- **Governance:** Annual climate risk review cycle, integration into ESG Committee agenda, progressive alignment with TCFD disclosure recommendations.



9.4 TCFD Pillar 4: Metrics & Targets

- SCPL's climate risk management approach integrates with its broader enterprise risk management system. The ESG Committee reviews climate-related risks on a periodic basis, assigning ownership, tracking mitigation actions, and reporting progress to senior management.

Total GHG Emissions	GRI Reference	Frequency	Unit	FY 2024-25 Performance
Energy Consumption by Source	GRI 302-1	Annual	Mwh	Electricity: 1,967 Solar: 357 LPG: 122.6 MT
Energy Intensity	GRI 302-3	Annual	MWh/tonne production	4.63 (FY 2024-25) vs 5.09 (FY 2023-24)
Scope 1 GHG Emissions	GRI 305-1	Annual	tCO ₂ e	360.64 (FY 2024-25)
Scope 2 GHG Emissions	GRI 305-2	Annual	tCO ₂ e	1,430.19 (FY 2024-25)
Total GHG Emissions	GRI 305-1 & 305-2	Annual	tCO ₂ e	1,790.83 (FY 2024-25)
Emission Intensity	GRI 305-4	Annual	tCO ₂ e/tonne production	3.56 (FY 2024-25)
Renewable Energy Share	GRI 302-1	Annual	%	18.1% (FY 2024-25)
Scope 3 Emissions	GRI 305-3	Future (FY 2026-27)	tCO ₂ e	Measurement system under development



9.5 Climate Transition Scenario

◆ SCPL has assessed the implications of a moderate climate transition pathway characterized by progressively increasing energy costs, tightening regulatory requirements, and enhanced customer expectations for sustainability disclosures over the coming decade. Under this scenario :

- Systematic GHG monitoring and emissions reduction will be critical for market access, particularly in export markets with CBAM exposure.
- Expansion of the solar energy portfolio (target: 65% renewable by FY 2029-30) will reduce exposure to electricity price volatility and carbon cost escalation.
- Structured ESG reporting and third-party assurance will enhance customer confidence and supplier positioning in ESG-conscious markets.
- Water efficiency measures will improve resilience under scenarios of increased water stress in Gujarat's semi-arid climate zones.



TCFD: Governance, Strategy, Risk Management, Metrics & Targets

GRI 201-2: Financial implications and other risks and opportunities due to climate change

GRI 305-1: Direct (Scope 1) GHG emissions

GRI 305-2: Energy indirect (Scope 2) GHG emissions

GRI 305-4: GHG emissions intensity



An aerial photograph of a two-lane asphalt road winding through a dense, lush green forest. The road is the central vertical element, with white dashed lines marking the lanes. The surrounding forest is thick and vibrant green, filling the entire frame. The word "ENVIRONMENT" is superimposed in large, bold, white, sans-serif capital letters across the middle of the road.

ENVIRONMENT

10. Environment

10.1 Environmental Management Approach

- ◆ SCPL's environmental management framework is guided by its Environmental Policy, which promotes efficient resource use, pollution mitigation, compliance adherence, and continuous improvement. The Company's foundry operations present specific environmental challenges — principally energy-intensive melting processes, air emissions from combustion and metal handling, and industrial waste generation. These challenges are systematically addressed through engineered controls, management systems, and structured monitoring.

SDG 6

SDG 7

SDG 12

SDG 13

SDG 15



GRI 3-3: Management of material topics

GRI 307-1: Non-compliance with environmental laws and regulations



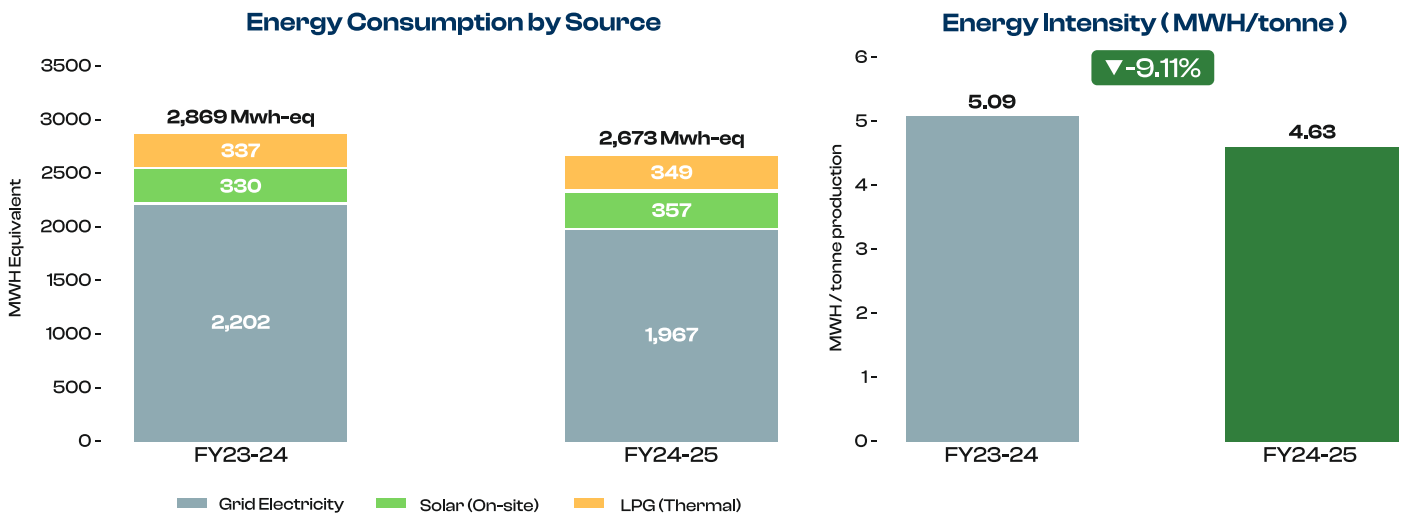
10.2 Energy Consumption & Intensity



GRI 302-1: Energy consumption within the organization

GRI 302-3: Energy intensity

GRI 302-4: Reduction of energy consumption



Energy consumption by source and energy intensity per tonne of production.

- ◆ The foundry sector is inherently energy-intensive, given its reliance on high-temperature melting, heat treatment, and auxiliary utility operations. SCPL consumes electricity (primary), LPG gas (thermal processes), and on-site solar energy. The Company has achieved a notable 10.67% reduction in grid electricity consumption in FY 2024–25, reflecting the impact of targeted efficiency initiatives.

Energy Parameter	Unit	FY 2023-24	FY 2024-25	Change
Electricity (Grid)	MWh unit	2,202.26	1,967.25	-10.67%
Renewable Energy – Solar (On-site)	MWh unit	330.251	356.80	+8.04%
LPG Gas (Thermal processes)	MT	11.83	122.60	+9.62%
Total Energy Consumed	Mwh	2,869.06*	2,672.59*	-6.85%
Energy Intensity	MWh/tonne production	5.09	4.63	-9.11%
Renewable Energy Share	%	15.0%	18.1%	+3.1%

Energy Efficiency Initiatives

Renewable Energy Share - Solar Contribution



Renewable energy share of total electricity consumption increased by 3.1 percentage points.

- ◆ Deployment of energy-efficient LED lighting systems across all office, administrative, and common facility areas.
- ◆ Scheduled preventive maintenance of furnaces, electrical systems, and compressed air equipment to minimize transmission losses and maintain peak efficiency.
- ◆ Installation of 1.7 MW on-site solar power plant (operational) with 1 MW additional capacity currently under installation.
- ◆ Employee awareness programs promoting energy-conscious behavior — turning off equipment during non-production periods, optimizing production scheduling.
- ◆ Quarterly energy consumption reviews by the ESG Committee to track trends and trigger corrective actions.

GREEN ENERGY



10.2 Energy Consumption & Intensity



GRI 305-1: Direct (Scope 1) GHG emissions

GRI 305-2: Energy indirect (Scope 2) GHG emissions

GRI 305-4: GHG emissions intensity

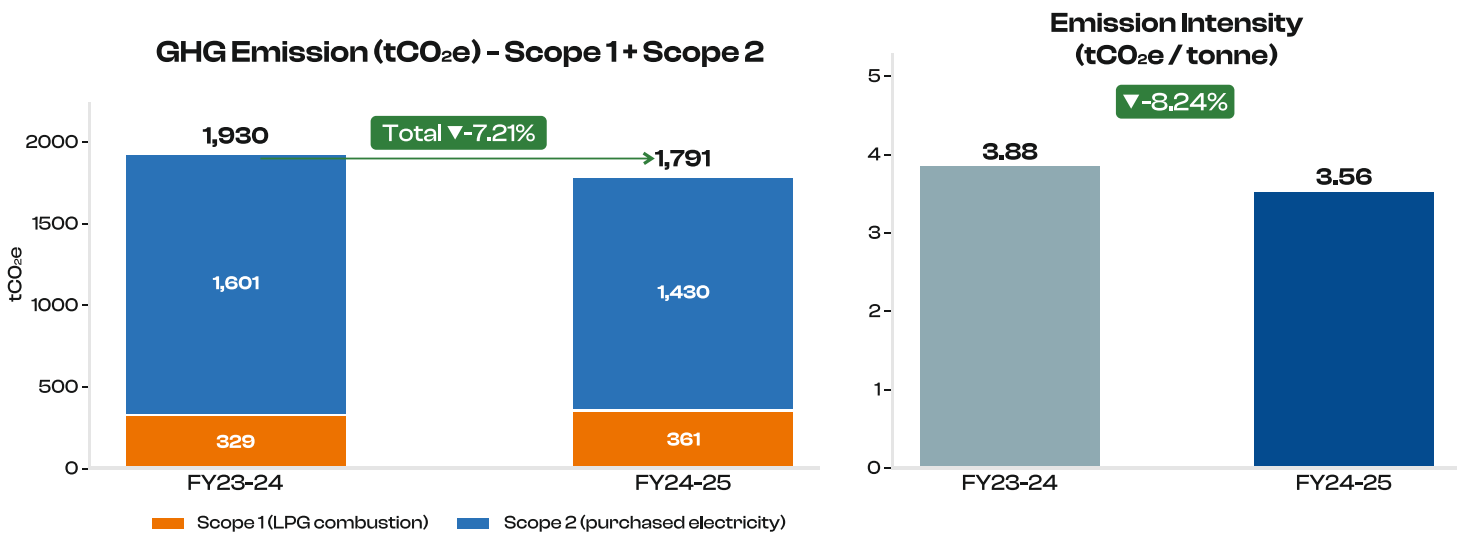


Figure 10 : Scope 1 and Scope 2 GHG emissions and emission intensity comparison.

- ◆ SCPL has conducted a comprehensive GHG inventory covering Scope 1 (direct emissions from LPG combustion) and Scope 2 (indirect emissions from purchased electricity). Emission factors have been derived from internationally recognized sources including the IPCC Fifth Assessment Report (AR5) for LPG and the Central Electricity Authority (CEA) India grid emission factor for purchased electricity.

GHG Parameter	Unit	FY 2023-24	FY 2024-25	Change
Scope 1 – LPG combustion	tCO ₂ e	328.98	360.64	+9.62%
Scope 2 – Purchased electricity (location-based)	tCO ₂ e	1,601.04	1,430.19	-10.67%
Total GHG Emissions (Scope 1+ 2)	tCO ₂ e	1,930.02	1,790.83	-7.21%
GHG Emission Intensity	tCO ₂ e/tonne production	3.88	3.56	-8.24%

- ◆ **Key Observation:** Despite a 9.62% increase in Scope 1 emissions (driven by higher LPG consumption in thermal processes), a 10.67% reduction in Scope 2 emissions through electricity efficiency resulted in a net 7.21% reduction in total GHG emissions. Emission intensity improved by 8.24%, reflecting the positive impact of energy efficiency and renewable energy initiatives.



10.4 Air Quality Management



GRI 305-7: Nitrogen oxides, sulfur oxides, and other significant air emissions

- ◆ Foundry operations generate air emissions from combustion processes and metal handling, including particulate matter (PM₁₀, PM_{2.5}), sulphur dioxide (SO₂), nitrogen oxides (NO_x), and volatile organic compounds (VOCs). SCPL manages these through a multi-layered control framework.

Control Measures Implemented

- ◆ Bag filters and dust collectors installed at all primary emission points — capturing particulates and gaseous pollutants before atmospheric release.
- ◆ High-Efficiency Particulate Air (HEPA) filtration systems in critical production zones.
- ◆ Optimized stack heights to ensure adequate dispersion and minimize ground-level concentrations.
- ◆ Energy-efficient induction furnaces with advanced control systems to minimize combustion emissions.
- ◆ Low-VOC binders in moulding operations to reduce fume generation.
- ◆ Standard Operating Procedures (SOPs) for enclosed handling of dust-generating processes.
- ◆ Annual third-party air monitoring by NABL-accredited laboratories, including stack emission testing (PM₁₀, PM_{2.5}, SO₂, NO_x, CO, VOCs) and ambient air quality monitoring.
- ◆ Monthly in-house monitoring using calibrated instruments with data logged in centralized database.

GHG Parameter	Regulatory Limit	FY 2023-24 Status	FY 2024-25 Status	Monitoring Frequency
Particulate Matter (PM10)	As per GPCB norms	Within limits	Within limits	Annual (NABL laboratory)
Particulate Matter (PM2.5)	As per GPCB norms	Within limits	Within limits	Annual (NABL laboratory)
Sulphur Dioxide (SO ₂)	As per GPCB norms	Within limits	Within limits	Annual (NABL laboratory)
Nitrogen Oxides (NO _x)	As per GPCB norms	Within limits	Within limits	Annual (NABL laboratory)
Carbon Monoxide (CO)	As per GPCB norms	Within limits	Within limits	Annual (NABL laboratory)
VOCs	As per GPCB norms	Within limits	Within limits	Annual (NABL laboratory)

- ◆ Compliance Status: During both FY 2023-24 and FY 2024-25, no environmental notices, penalties, or regulatory directives were issued by the Gujarat Pollution Control Board or any other environmental authority. The Company maintains a clean compliance record.

10.5 Water & Effluent Management



GRI 303-1: Interactions with water as a shared resource

GRI 303-3: Water withdrawal by source

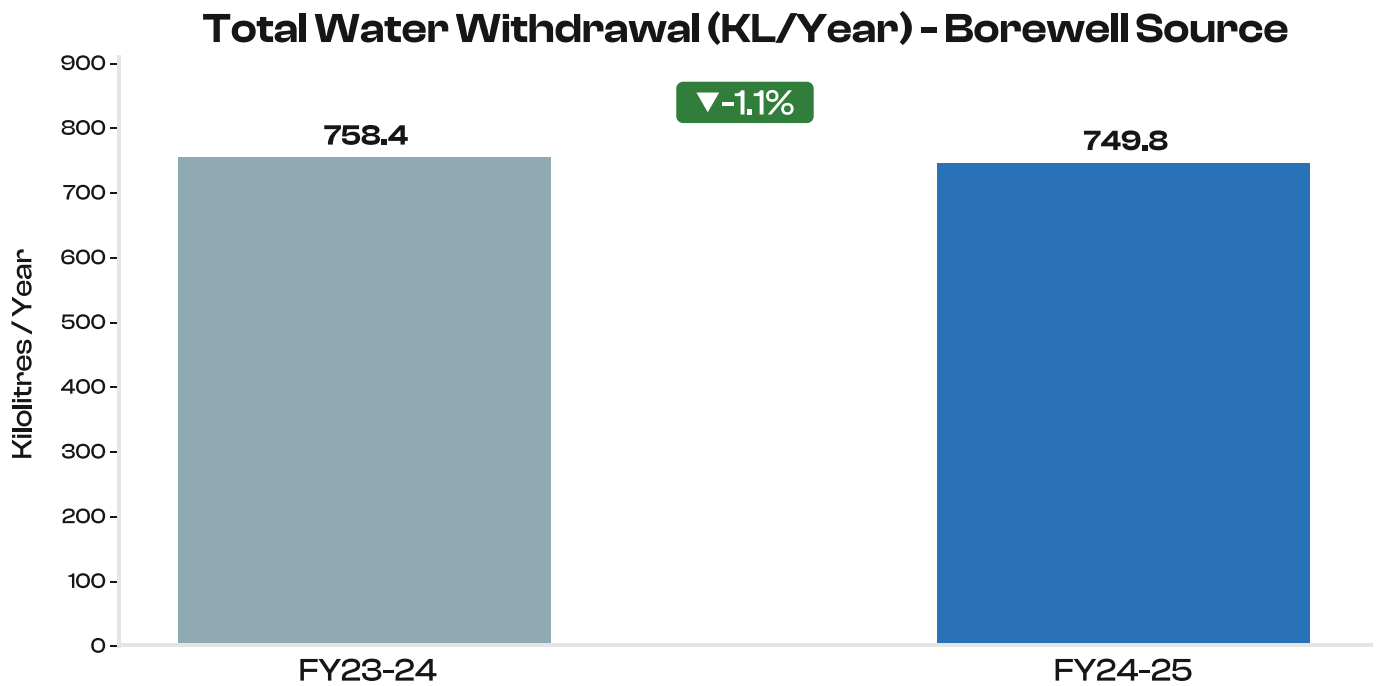


Figure 11: Year-on-year movement in total water withdrawal — primary source: borewell.

- ◆ SCPL operates primarily through dry manufacturing processes — metal melting, moulding, and precision casting — resulting in minimal process water requirements. Water usage is restricted to domestic purposes (employee amenities, facility sanitation) and limited horticultural activities for green belt maintenance.

Water Parameter	Unit	FY 2023-24	FY 2024-25	Change
Total Water Withdrawal	KL/Year	758.4	749.8	-1.1%
Primary Water Source	—	Borewell	Borewell	No change
Industrial Effluent Generated	—	~100	~100	Stable
Industrial Effluent Treatment	L/Day	CETP (M/s. Jay Khodiyar)	CETP (M/s. Jay Khodiyar)	Compliant
Domestic Wastewater Treatment	—	Engineered soak pits	Engineered soak pits	Compliant
Rainwater Harvesting	—	Not installed	Not installed	Feasibility under review



10.6 Waste Management & Material Circularity



GRI 306-1: Waste generation and significant waste-related impacts

GRI 306-2: Waste by type and disposal method

Waste Generation by stream - FY 2023-24 vs FY 2024-25

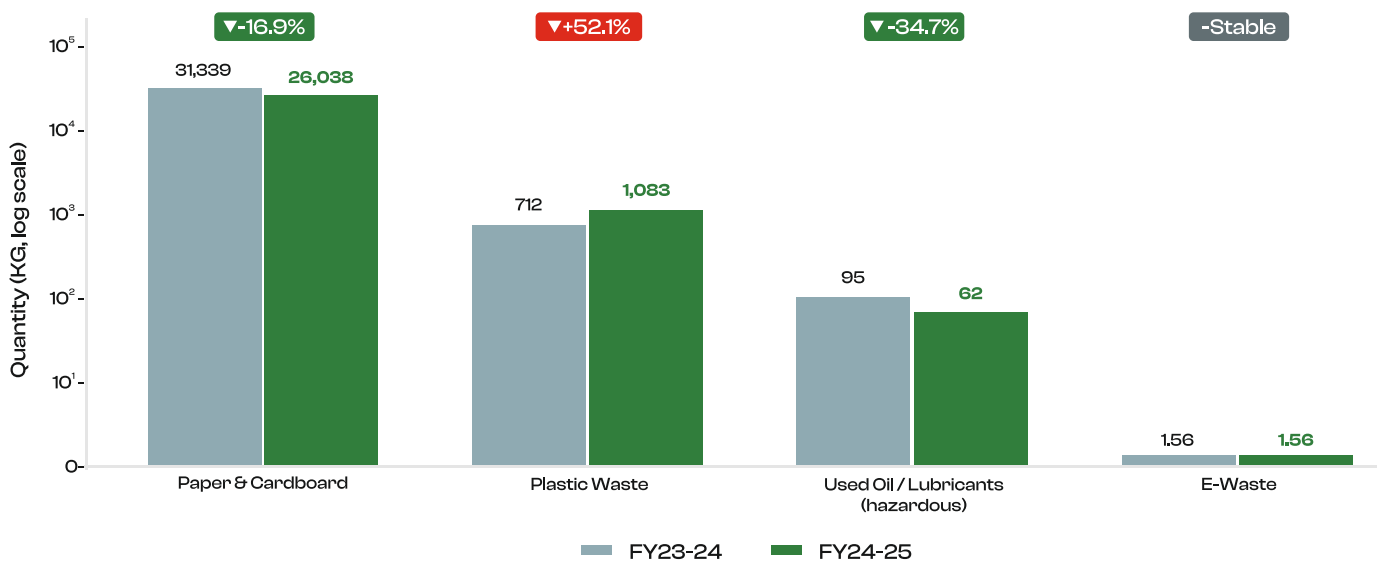
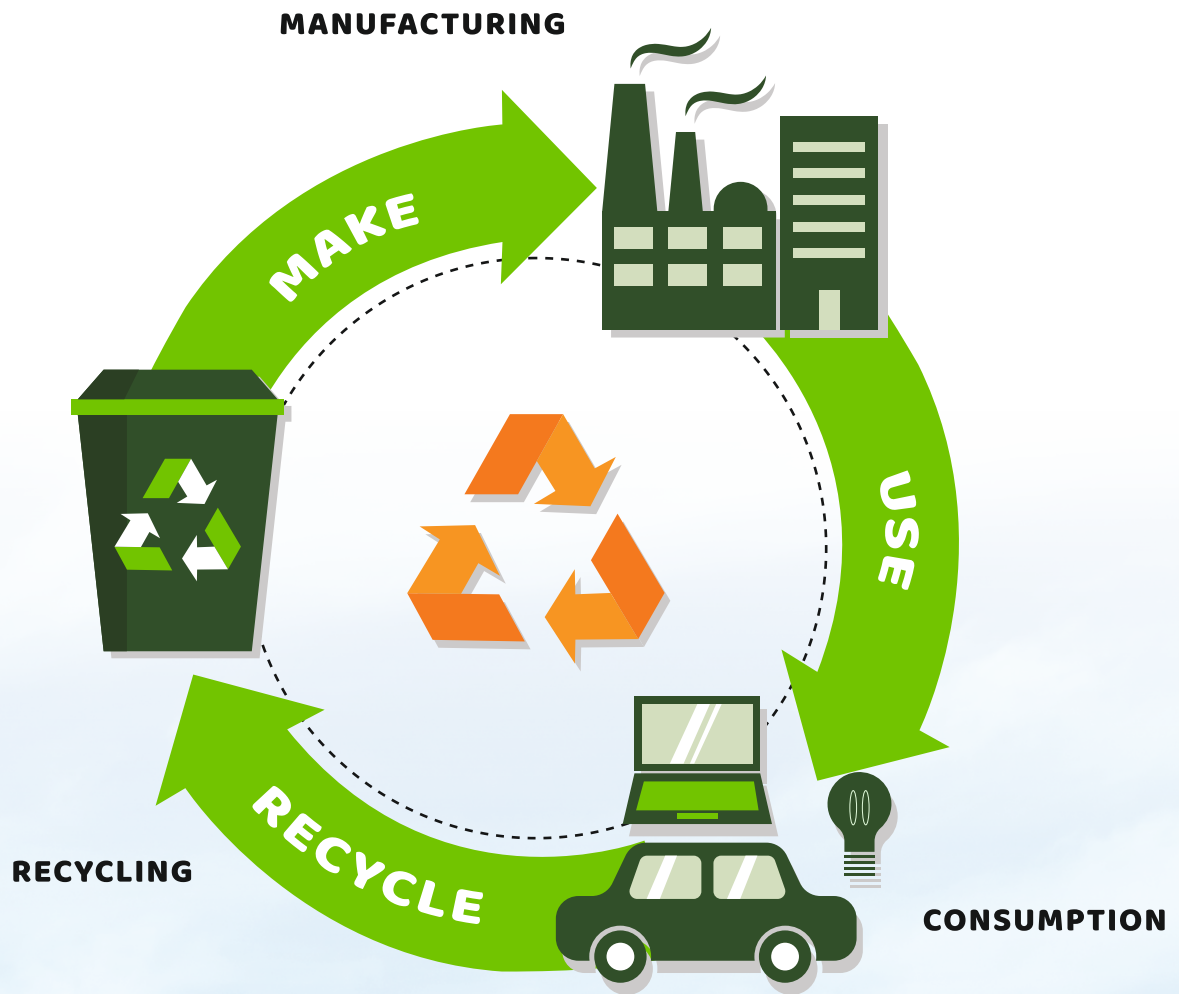


Figure 12: Waste generation by stream — paper and hazardous oil declined; plastic waste increased.

- ◆ SCPL has established a structured waste management framework encompassing all waste streams generated from manufacturing, maintenance, packaging, and administrative activities. The framework prioritizes waste prevention, reuse, recycling, and compliant disposal — with landfilling only as a last resort.

Water Parameter	Unit	FY 2023-24	FY 2024-25	Management / Disposal Method
Paper & Cardboard Waste	KG	31,339	26,038	Certified recycler (16.9% reduction)
Plastic Waste	KG	712	1,083	GPCB-authorized vendor (+52.1%)
E-Waste	KG	1.56	1.56	Registered E-waste recycler
Used Oil / Spent Lubricants (Hazardous)	KG	95	62	Licensed hazardous waste recycler



10.7 Green Belt Development & Biodiversity

- ◆ SCPL has established and maintained a dedicated green belt within its manufacturing premises as part of its broader environmental stewardship commitment. The green belt serves multiple environmental and operational functions:

Green Belt Parameter	Current Status	Environmental Benefit
Total Green Belt Area	~400 sq.mt. along facility boundary	Microclimate regulation, dust suppression, visual buffer
Native Tree Species	~115 species adapted to regional climate	Biodiversity conservation, carbon sequestration, habitat value
Irrigation Water Source	Treated domestic wastewater (reuse)	Water efficiency — prevents freshwater use for irrigation
Maintenance Frequency	Scheduled pruning, nutrient management	Sustained plant health and green cover continuity
Satellite Verification	Verifiable through satellite imagery	Transparent, auditable green cover record
Biodiversity Sensitivity	Not located near protected areas	No adverse impact on sensitive ecosystems identified





10.8 Circular Economy Approach

- ◆ SCPL's production model is intrinsically aligned with circular economy principles. The Company procures 100% of its metallic raw material requirements from recycled scrap — completely eliminating dependence on virgin metal extraction and primary mineral resources.

Circular Economy Element	SCPL Practice
Raw Material Input	100% recycled metal scrap sourced from authorized local suppliers engaged in metal recovery
Material Inspection & Grading	Incoming scrap systematically inspected, graded, and segregated before processing in induction furnaces
Closed-Loop Metal Recovery	Rejected castings, metal cuttings, and test samples fully recycled — reintroduced into production cycle
Energy Advantage	Steel production from recycled scrap requires ~60-70% less energy vs virgin ore production (industry reference)
Supplier Relationships	Long-term partnerships with authorized scrap suppliers ensuring quality, traceability, and supply security
Environmental Benefit	Elimination of ore extraction, beneficiation, smelting — significant reduction in upstream environmental impact

10.9 Environmental Targets & Strategic Roadmap

Environmental Targets & Strategic Roadmap

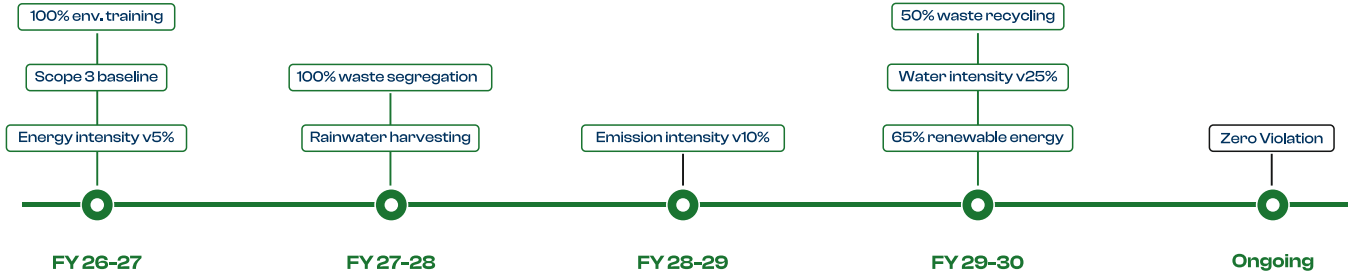


Figure 13: Environmental targets and strategic roadmap through FY 2029-30.

SDG 6	SDG 7	SDG 12	SDG 13	SDG 15
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Environmental Target	Target Year	Environmental Benefit
Energy Efficiency	FY 2026-27	Reduce energy intensity by 5% vs FY 2024-25 baseline through operational optimization
Renewable Energy	FY 2029-30	Achieve 65% renewable energy share in total electricity consumption
GHG Emissions	FY 2028-29	Reduce emission intensity by 10% vs FY 2024-25 baseline (3.56 tCO ₂ e/tonne)
Scope 3 Emissions	FY 2026-27	Establish Scope 3 emission measurement system and baseline
Water Stewardship	FY 2029-30	Achieve 25% reduction in freshwater withdrawal intensity vs FY 2024-25
Rainwater Harvesting	FY 2027-28	Assess and implement rooftop rainwater harvesting if technically feasible
Waste Segregation	FY 2027-28	Achieve 100% waste segregation at source for all waste streams
Waste Recycling	FY 2029-30	Achieve 50% recycling/reuse rate for total non-hazardous waste
Hazardous Waste	Ongoing	Ensure 100% hazardous waste disposal through GPCB-authorized vendors
Zero Violations	Ongoing	Maintain zero environmental regulatory violations across all operations
Employee Awareness	FY 2026-27	100% employee training on environmental topics



SOCIAL

11. Social

11.1 Occupational Health & Safety

SDG 3

SDG 8



GRI 403-1: OHS management system

GRI 403-2: Hazard identification, risk assessment, incident investigation

GRI 403-5: Worker training on OHS

GRI 403-9: Work-related injuries

- ◆ SCPL operates a comprehensive Occupational Health and Safety Management System designed to proactively address the inherent risks of foundry operations — including exposure to high temperatures, molten metal, noise, dust, and mechanical hazards. The framework is aligned with the Factories Act, 1948 and incorporates best practices from recognized OHS standards.

Key OHS System Components

- ◆ **Hazard Identification & Risk Assessment:** Regular job safety analyses, workplace inspections, and engineering controls (ventilation, machine guarding) complemented by administrative controls and safe work procedures.
- ◆ **Personal Protective Equipment:** Certified PPE kits — safety goggles, steel-toed footwear, heat-resistant clothing, respirators, helmets, face shields — provided and regularly inspected.
- ◆ **Training & Emergency Preparedness:** Periodic safety training, fire safety programs, first aid, emergency response procedures. Mock fire drills conducted for all employees.
- ◆ **Incident Management:** Formal reporting and investigation mechanism for incidents and near-misses. Root cause analysis with Corrective and Preventive Action (CAPA) implementation.
- ◆ **OHS Committee:** Quarterly meetings with departmental representatives to review safety performance and enhance protocols.
- ◆ **Health Check-ups:** Periodic medical examinations for all employees monitoring occupational exposure and fitness for duty.

OHS Indicator	Unit	FY 2023-24	FY 2024-25	Status
Lost Time Injury Frequency Rate (LTIFR)	Per million man-hours	0	0	Zero LTIs recorded
Total Recordable Injury Rate (TRIR)	No.	0	0	Zero recordable injuries
Work-related Fatalities	No.	0	0	Zero fatalities
High-consequence Work-related Injuries	No.	24	18	-
Total Workforce covered by Safety Training	%	100%	100%	Full coverage
Medical Check-ups Conducted	No./year	2	2	Periodic occupational health monitoring
Mock Fire Drills Conducted	No./year	4	3	-
PPE Compliance Rate	%	100%	100%	Mandatory for all production areas

11.2 Workforce Management & Engagement



GRI 401-1: New employee hires and turnover

GRI 401-2: Benefits to full-time employees

GRI 402-1: Minimum notice periods for operational changes

- SCPL upholds ethical business conduct as the cornerstone of its operations and long-term value creation strategy. The Company's approach emphasizes fair and transparent dealings, responsible asset management, conflict-of-interest disclosure and management, and strict regulatory adherence.

Category	Male	Female	%Female	Total
Top Management / Directors	4	2	33.3	6
Technical	15	3	16.7	18
Supervisor	10	0	0.0	10
Skilled Workers	51	13	20.3	64
Total Workforce	80	18	18.4	98

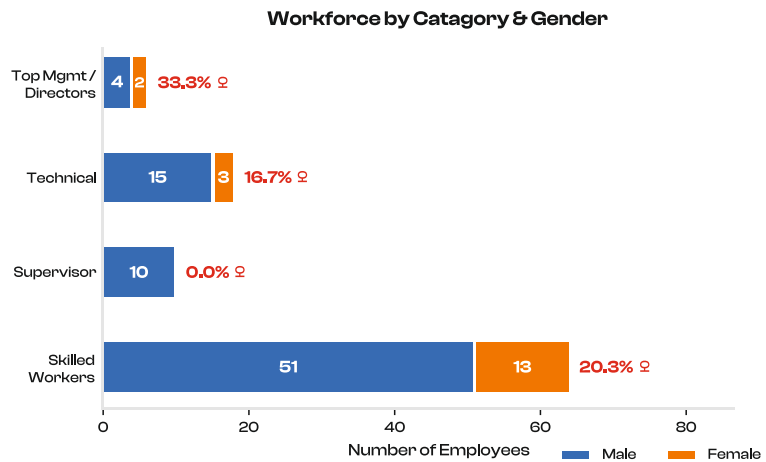
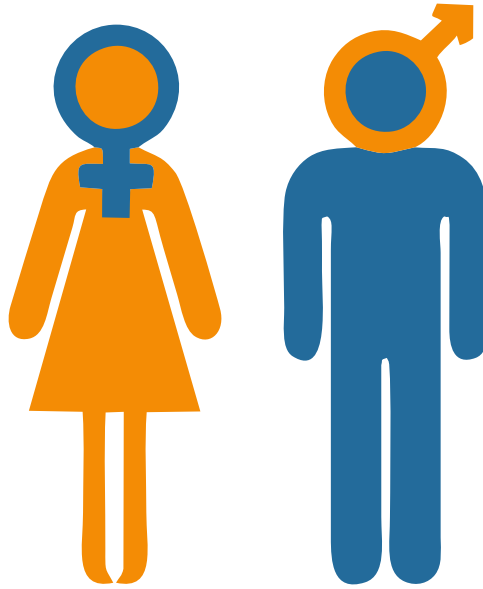


Figure 14: Workforce composition by gender and category — total headcount of 98 employees.



Employee Engagement Initiatives

- ◆ **Annual Employee Surveys:** Comprehensive surveys covering leadership effectiveness, workplace environment, and career development. Insights translated into structured action plans.
- ◆ **Regular Employee Meetings:** Periodic interactions and open feedback sessions to encourage transparent communication.
- ◆ **Cultural & Recognition Programs:** Festive celebrations, performance awards, team-building activities to acknowledge contributions and foster team spirit.
- ◆ **Competitive Remuneration:** Structured compensation with basic pay, allowances, and performance-linked incentives. Annual salary reviews based on performance appraisals.

11.3 Training & Development

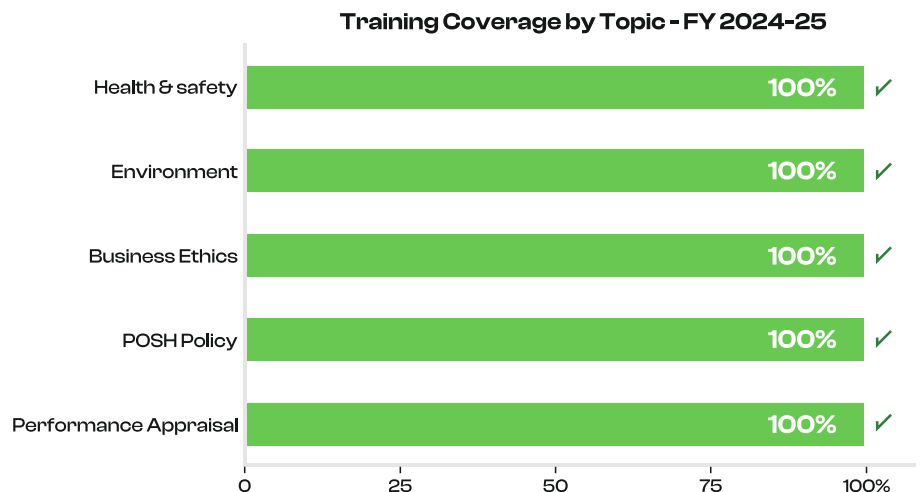
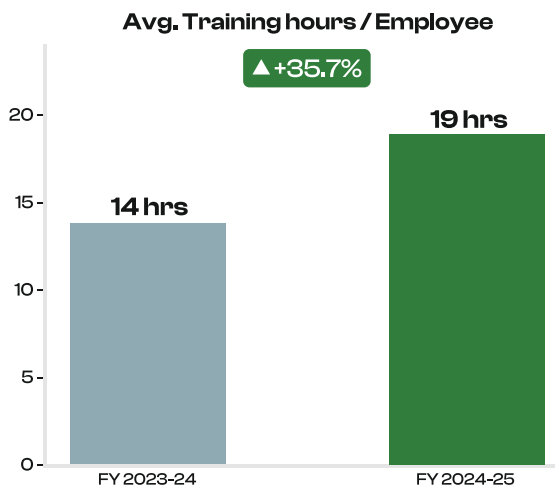


GRI 404-1: Average hours of training per year per employee

GRI 404-2: Programs for upgrading employee skills

◆ SCPL promotes a culture of continuous learning through structured training programs that enhance employee competencies, strengthen regulatory compliance, and improve operational efficiency. Training needs are identified through annual performance evaluations and skill gap assessments.

Training Indicator	FY 2023-24	FY 2024-25
Employees trained on Health & Safety	%	100%
Employees trained on Environmental Topics	%	100%
Employees trained on Business Ethics & Governance	%	100%
Employees trained on POSH Policy	%	100%
Average Training Hours per Employee	14	19
Employees receiving performance appraisal	%	100%





GROWTH

11.4 Compensation, Benefits & Welfare



GRI 401-2: Benefits provided to full-time employees

GRI 202-1: Ratios of standard entry level wage compared to local minimum wage

- ◆ SCPL has established a structured compensation framework ensuring fair and competitive remuneration. Entry-level wages are aligned with applicable local standards, with salary structures comprising basic pay, allowances, and performance-linked incentives.

Training Indicator	Coverage	Details
Provident Fund (PF)	100%	Statutory retirement savings with employer contributions as per EPF Act
Employees State Insurance (ESI)	Eligible employees	Healthcare and social security coverage under ESI Act
Gratuity	100% eligible employees	Retirement benefit as per Payment of Gratuity Act, 1972
Annual Leave	100%	Paid annual leave, sick leave, casual leave as per statutory entitlements
Maternity Leave	All female employees	26 weeks paid maternity leave per Maternity Benefit Act, 1961
Paternity Leave	All male employees	Paternity leave provision for new fathers
Performance Bonus	100%	Annual performance-linked bonus based on individual and company performance
Medical Check-ups	100%	Periodic occupational health examinations—twice annually
Free Meals (Female employees)	Female employees	Free meals provided to female employees as welfare measure
Emergency Loans	All employees	Zero-interest emergency loans for genuine personal exigencies
Healthcare Insurance	100%	Health insurance coverage — employee and eligible dependents
Family Engagement	All employees	Festive celebrations, team events, family-inclusive programs

11.5 Diversity, Equity & Inclusion (DEI)

SDG 5

SDG 10

GRI
REFERENCE

GRI 405-1: Diversity of governance bodies and employees

GRI 406-1: Incidents of discrimination and corrective actions taken

- ◆ SCPL is committed to fostering a workplace culture grounded in equality, respect, and inclusivity. The Company adopts a zero-tolerance approach toward discrimination based on caste, colour, region, gender, religion, or any other personal attribute. Recruitment, promotions, and compensation practices are conducted transparently, strictly based on merit, qualifications, and performance.

DEI Commitments

- ◆ Equal opportunity employment across all levels — management, technical, and operational positions.
- ◆ Pay equity principle: Employees in equivalent roles with similar responsibilities receive equal remuneration irrespective of gender or background.
- ◆ Women empowerment: Active encouragement of women's economic participation, including engaging women entrepreneurs and women-led enterprises in procurement and third-party services.
- ◆ Inclusive workplace activities and recognition programs celebrating cultural diversity.
- ◆ Zero reported incidents of discrimination in FY 2023-24 and FY 2024-25.

11.6 Human Rights



GRI 408-1: Child labour risk assessment

GRI 409-1: Forced or compulsory labour risk assessment

GRI 407-1: Freedom of association and collective bargaining

- ◆ SCPL is committed to upholding fundamental human rights across its operations and value chain. The Company has formalized a Human Rights Policy that prohibits forced labour, child labour, and any form of workplace coercion. The policy applies to all employees, contractors, and supply chain partners.

Human Rights Element	Status	Details
Child Labour Prevention	Zero risk identified	Strict age verification in recruitment; no underage workers employed
Forced / Compulsory Labour	Zero risk identified	All employment voluntary; freedom to resign upheld
Freedom of Association	Respected	Employees free to form associations as per applicable law
Collective Bargaining	Not-Applicable	Labour agreements implemented as per statutory requirements
Human Rights in Supply Chain	In progress	Supplier Code of Conduct includes human rights provisions
Grievance Mechanism	Operational	Secure channel for reporting human rights concerns without retaliation



11.7 Prevention of Sexual Harassment (POSH)



GRI 2-26: Mechanisms for seeking advice and raising concerns

- ◆ SCPL maintains a zero-tolerance stance toward sexual harassment and has instituted a formal POSH Policy aligned with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. A formally constituted Internal Complaints Committee (ICC) manages all related matters with strict confidentiality.



POSH Indicator	FY 2023-24 / FY 2024-25	Details
POSH Policy in Place	Yes	Formally adopted and communicated to all employees
ICC Constituted	Yes	Internal Complaints Committee with required external member
POSH Training Coverage	100% / 100%	Included in annual training calendar and employee induction
Complaints Received	0 / 0	Zero complaints received in both reporting years
Complaints Resolved	N/A	No complaints to resolve — zero incidents reported
ICC Awareness Sessions	Conducted / Conducted	Annual awareness sessions for all employees

11.8 Community Engagement & Social Responsibility

 **GRI**
REFERENCE

GRI 413-1: Operations with local community engagement, impact assessments, and development programs

- ◆ SCPL acknowledges its responsibility to the local community in Veraval (Shapar), Rajkot, and surrounding areas. While formal CSR programs are being developed for future structured implementation, current community-linked activities include:
 - ◆ **Local Employment:** Priority given to local community members in recruitment for operational and support roles, contributing to local livelihood.
 - ◆ **Green Belt:** 400 sq.m green belt with 115 native species providing localized environmental benefit and improved air quality.
 - ◆ **Employee Welfare:** Comprehensive health, safety, and welfare programs for employees — many of whom are community members.
 - ◆ **Women Empowerment:** Free meal provision, support for women employees, engagement of women-led enterprises in procurement.
 - ◆ **Health & Safety Awareness:** Periodic health check-ups and wellness programs extended to employees and their families.
- ◆ SCPL plans to formalize its community engagement strategy by FY 2026-27, including structured CSR initiatives aligned with UN SDG priorities relevant to the local community.



11.9 Social Targets & Roadmap

Social Targets & Strategic Roadmap

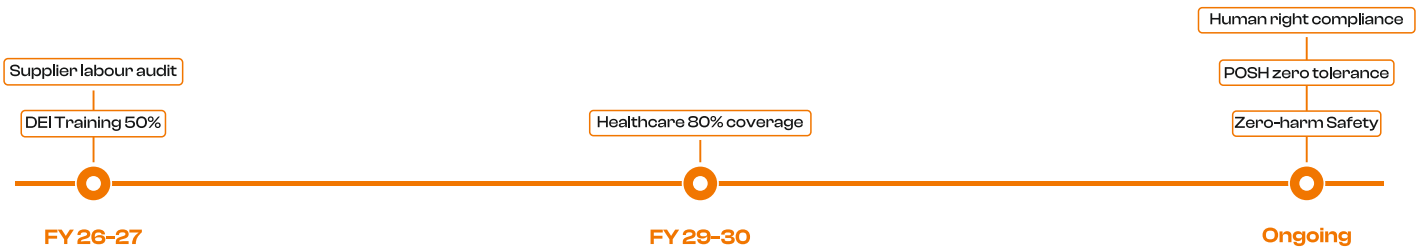


Figure 16: Social targets and strategic roadmap.

SDG 3	SDG 4	SDG 5	SDG 8	SDG 10
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Human Rights Element	Status	Description
Zero Harm Safety	Ongoing	Maintain zero fatality and zero LTI record across all operations
Safety Risk Assessment	Ongoing	Achieve annual health and safety risk assessments covering 100% of operational areas
Healthcare Coverage	FY 2029-30	Provide healthcare coverage to at least 80% of eligible employees
DEI Training	FY 2026-27	Achieve 50% employee participation in discrimination and harassment awareness training
Employee Satisfaction	Annual	Conduct periodic employee satisfaction assessments with structured action plans
Human Rights Compliance	Ongoing	100% compliance with child labour and forced labour requirements at all times
Grievance Resolution	Ongoing	Enable timely, unbiased investigation of all human rights-related concerns
POSH Zero Tolerance	Ongoing	Maintain zero incidents of sexual harassment, 100% POSH training coverage
Supplier Labour Standards	FY 2026-27	Assess 100% of major suppliers for compliance with fair labour practices



GOVERNANCE

12. Governance

12.1 Board Composition & Leadership

SDG 16

SDG 17



GRI 2-9: Governance structure and composition

GRI 2-10: Nomination and selection of the highest governance body

- ◆ SCPL is guided by a Board of Directors that provides strategic direction, leadership, and governance oversight. The Board is responsible for reviewing corporate strategy, financial performance, risk management practices, ESG priorities, and governance standards. By setting the "tone at the top," the Directors reinforce integrity-driven leadership and responsible corporate governance across the organization.



12.2 ESG Governance & Sustainability Oversight



GRI 2-12: Role of highest governance body in overseeing the management of impacts

GRI 2-13: Delegation of responsibility for managing impacts

- ◆ SCPL has constituted a cross-functional ESG Governance Committee to institutionalize sustainability oversight. The Committee oversees ESG policy formulation, target setting, performance monitoring, GRI/EcoVadis compliance, and stakeholder engagement on sustainability matters.

Key responsibilities of the ESG Committee include:

- ◆ Annual review and approval of ESG policies and targets across environmental, social, and governance dimensions.
- ◆ Oversight of GHG emission monitoring, energy management, water stewardship, and waste management programs.
- ◆ Review of occupational health and safety performance, incident reports, and CAPA implementation.
- ◆ Monitoring of employee welfare, DEI programs, POSH compliance, and training metrics.
- ◆ Review of supplier ESG performance, procurement sustainability, and regulatory compliance status.
- ◆ Oversight of ESG disclosure preparation and external assessment participation (EcoVadis, GRI-aligned reporting).

12.3 Business Ethics & Anti-Corruption



GRI 205-1: Operations assessed for risks related to corruption

GRI 205-2: Communication and training about anti-corruption policies

GRI 206-1: Legal actions for anti-competitive behavior

- ◆ SCPL follows structured and transparent workforce management practices that prioritize merit-based recruitment, fair treatment, regulatory compliance, and employee engagement. The Company strictly adheres to statutory requirements related to working hours, rest intervals, overtime provisions, and employee welfare.

Ethics & Anti-Corruption Element	Status	Details
Anti-Corruption Policy	Implemented	Zero tolerance for bribery, fraud, facilitation payments — applicable to all employees and third parties
Code of Business Conduct	Implemented	Comprehensive code covering fair dealing, conflict of interest, asset use, and regulatory compliance
Gifts & Entertainment Policy	Implemented	Structured policy governing receipt and giving of gifts and business entertainment
Whistleblower Protection	Implemented	Protected reporting channel for concerns without fear of retaliation
Corruption Incidents Reported	Zero (FY 2023-24 & FY 2024-25)	No substantiated corruption or unethical conduct incidents recorded
Anti-Corruption Training	100% employees	Annual training on ethics, anti-corruption, and business conduct standards
Legal Proceedings (Anti-competitive)	None	No legal actions related to anti-competitive behavior in reporting period

12.4 Grievance Mechanism



GRI 2-25: Processes to remediate negative impacts

GRI 2-26: Mechanisms for seeking advice and raising concerns

- ◆ SCPL has implemented a structured Grievance Mechanism to foster a transparent, fair, and ethical workplace and business environment. The mechanism provides employees, suppliers, and other stakeholders with a secure platform to report concerns related to misconduct, regulatory violations, or unethical practices — without fear of retaliation.

Grievance Mechanism Element	Details
Coverage	All employees (permanent and contract), suppliers, customers, and stakeholders
Reporting Channels	HR department, senior management, designated email (info@sumangalcasting.com)
Confidentiality Assurance	Strict confidentiality maintained throughout reporting, investigation, and resolution process
Non-Retaliation Protection	Formal commitment — no adverse action against good-faith reporters
Investigation Committee	Designated cross-functional committee with defined escalation protocols
Resolution Timeline	Defined timeframe for investigation and corrective action — specific timelines under formalization
Grievances Received (FY 2023-24)	0
Grievances Received (FY 2024-25)	0
Communication	Mechanism communicated to all stakeholders — included in employee induction and policy documentation

12.5 Supplier Governance & Responsible Procurement



GRI 308-1: New suppliers screened using environmental criteria

GRI 414-1: New suppliers screened using social criteria

- ◆ SCPL extends its governance principles across the value chain through a Supplier Code of Conduct and sustainable procurement practices. The Company expects all suppliers and business partners to uphold high standards of ethics, regulatory compliance, and ESG integration.

Procurement Element	Status	Details
Supplier Code of Conduct	Implemented	Covers ethics, human rights, environmental compliance, and fair labour practices
ESG Criteria in Vendor Selection	In progress	Being integrated into supplier onboarding and evaluation processes
Authorized Vendor Management	Implemented	All waste disposal and chemical vendors are GPCB-authorized
Supplier Quality Assessment	Implemented	Regular material quality audits and supplier performance reviews
Environmental Criteria	In progress	Environmental screening for new suppliers under development
Social Criteria (Labour)	In progress	Labour standards assessment for major suppliers under development
Supplier ESG Training	Planned FY 2026-27	ESG awareness programs to be extended to key supply chain partners

12.6 ESG Risk Management & Legal Compliance



GRI 2-27: Compliance with laws and regulations

GRI 201-3: Defined benefit plan obligations and other retirement plans

- ◆ SCPL's ESG Committee systematically reviews ESG-related risks covering environmental, social, ethical, occupational safety, regulatory, and supply chain dimensions during periodic management meetings. The Company operates in full compliance with all applicable statutory and regulatory requirements.



Regulatory Domain	Status	Key Legislation / Standard
Environmental Compliance (GPCB)	Compliant	Air Act 1981, Water Act 1974, Environment Protection Act 1986, Hazardous Waste Rules
Occupational Safety (DISH)	Compliant	Factories Act 1948, Occupational Safety, Health and Working Conditions Code 2020
Labour & Employment	Compliant	Minimum Wages Act, Payment of Wages Act, ESI Act, EPF Act, Maternity Benefit Act, Contract Labour Act
MoEF&CC Requirements	Compliant	Environment Impact, Noise Standards, Solid Waste Rules, E-Waste Rules
Corporate Governance	Compliant	Companies Act 2013, applicable ROC filings and disclosures
POSH Compliance	Compliant	POSH Act 2013 — ICC constituted, policy implemented, training conducted
Corporate Governance	Zero	No environmental penalties, notices, or directives received in FY 2023-24 or FY 2024-25

12.7 Data Privacy & Information Security



GRI 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data

- ◆ SCPL recognizes data privacy and information security as critical components of responsible business operations. The Company has established structured guidelines and assigned clear accountability to functional heads for secure data storage, controlled access, and systematic monitoring.



Data Privacy & Security Element	Details
Information Security Policy	Formally documented and communicated to all employees with data access responsibilities
Access Control Framework	Role-based access controls with defined authorization levels for sensitive business data
Employee Awareness Training	Annual training on cyber risks, phishing, fraud prevention, and data protection best practices
Customer Privacy Complaints	Zero substantiated complaints received in FY 2023-24 and FY 2024-25
Data Breach Incidents	Zero data breach incidents reported in FY 2023-24 and FY 2024-25
IT Security Roadmap	Comprehensive IT security assessment planned for all operational locations by FY 2028-29

12.8 Transparency & Stakeholder Communication



GRI 2-29: Approach to stakeholder engagement

GRI 2-30: Collective bargaining agreements

- ◆ SCPL maintains transparent and structured engagement with all key stakeholder groups through multiple channels. The Company views transparency as foundational to building long-term trust, managing risks, and creating sustainable value.
- ◆ Regular internal meetings and open dialogue with employees on operational, safety, and welfare matters.
- ◆ Customer engagement through audits, site visits, ESG questionnaire responses, and regular account reviews.
- ◆ Regulatory engagement through statutory disclosures, GPCB compliance submissions, and factory inspection cooperation.
- ◆ Supplier engagement through procurement reviews, vendor assessments, and progressive ESG criteria integration.
- ◆ ESG disclosure through annual ESG report (GRI-aligned), EcoVadis assessment participation, and customer sustainability reporting.
- ◆ Stakeholder feedback actively sought through employee surveys, customer interactions, and this ESG reporting process.



12.9 Governance Targets & Roadmap

Governance Targets & Strategic Roadmap

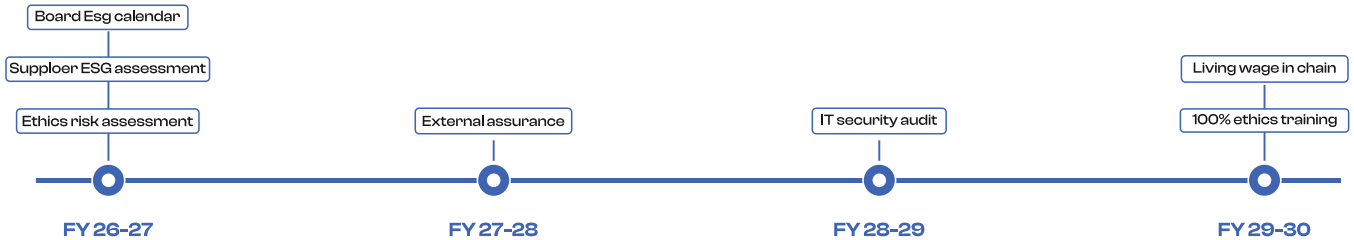


Figure 17: Governance targets and strategic roadmap.

SDG 16
SDG 17

Governance Target	Target Year	Description
Ethics Risk Assessment	FY 2026-27	Undertake corruption risk assessments across all operational units
Third-Party Due Diligence	FY 2026-27	Enhanced due diligence for high-risk third-party partners
Anti-Corruption Coverage	FY 2029-30	100% of operations and relevant external stakeholders covered under ethics programs
IT Security Assessment	FY 2028-29	Comprehensive IT and information security risk assessments at all sites
Ethics Training	FY 2029-30	100% employees trained on anti-corruption, bribery prevention, AML, and conflict of interest
Supplier ESG Assessment	FY 2026-27	100% major/high-risk suppliers assessed against ESG criteria
Supplier Sustainability Training	FY 2026-27	ESG sustainability awareness extended to 75% of key suppliers
Living Wage Promotion	FY 2029-30	Encourage supplier compliance with fair wages aligned with living wage principles
ESG External Assurance	FY 2027-28	Engage independent external assurer for material ESG disclosures
Board ESG Integration	FY 2026-27	Formalize Board-level ESG review into governance calendar

Contribution to UN SDG's

UN Sustainable Development Goals - SCPL Alignment



Figure 18: UN Sustainable Development Goals — SCPL alignment overview.

- ◆ SCPL's ESG activities contribute to the following United Nations Sustainable Development Goals (SDGs). The table below maps each relevant SDG to specific Company initiatives and the report sections where they are addressed.

SDG	Unit	SCPL Initiatives	Report Section
SDG 3	Good Health & Well-Being	OHS management, medical check-ups, PPE provision, healthcare insurance, POSH policy	12.1, 12.4, 12.7
SDG 4	Quality Education	Structured training programs, skill development, continuous learning culture	12.3
SDG 5	Gender Equality	Women empowerment, DEI initiatives, women-led enterprise engagement, pay equity	12.5
SDG 6	Clean Water & Sanitation	Water consumption monitoring, CETP for effluent, soak pits, rainwater feasibility	11.5
SDG 7	Affordable & Clean Energy	2 MW solar plant, LED lighting, energy efficiency, 18.1% renewable share	11.2
SDG 8	Decent Work & Economic Growth	Fair wages, PF/ESI/Gratuity, skill development, safe workplace, zero fatalities	12.1, 12.2, 12.4
SDG 9	Industry, Innovation & Infrastructure	CT scanner, CMM, robotic shelling, 3D laser scanning, CNC/VMC machining	3.3
SDG 10	Reduced Inequalities	Equal opportunity employment, merit-based HR, zero discrimination	12.5
SDG 12	Responsible Consumption & Production	100% recycled scrap, circular economy, waste management, material efficiency	11.6, 11.8
SDG 13	Climate Action	GHG accounting, emission reduction, solar energy, TCFD alignment, climate roadmap	9, 11.3
SDG 15	Life on Land	400 sq.m green belt, 115 native species, biodiversity protection, land management	11.7
SDG 16	Peace, Justice & Institutions	Anti-corruption, code of conduct, POSH, grievance mechanism, regulatory compliance	13.3, 13.4

GRI Standards Content Index

Statement of use

Sumangal Castings Private Limited has reported the information cited in this GRI content index for the period **1 April 2024 to 31 March 2025** with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

GRI 2: General Disclosures 2021

- ◆ SCPL's ESG activities contribute to the following United Nations Sustainable Development Goals (SDGs). The table below maps each relevant SDG to specific Company initiatives and the report sections where they are addressed.

GRI Disclosure	Description	Section Reference	Reporting Status
GRI2-1	Organizational details	Section 3.1, 3.2	● Fully reported
GRI2-2	Entities included in the organization's sustainability reporting	Section 2.3	● Fully reported
GRI2-3	Reporting period, frequency and contact point	Section 2.1, 2.5	● Fully reported
GRI2-4	Restatements of information	Not applicable — inaugural report	— Not applicable
GRI2-5	External assurance	Section 2.1	● Partially reported
GRI2-6	Activities, value chain and other business relationships	Section 3.2, 3.4, 3.5	● Fully reported
GRI2-7	Employees	Section 11.2	● Fully reported
GRI2-8	Workers who are not employees	Section 11.2	● Partially reported
GRI2-9	Governance structure and composition	Section 8.2, 12.1	● Fully reported
GRI2-10	Nomination and selection of the highest governance body	Section 12.1	● Partially reported
GRI2-11	Chair of the highest governance body	Section 1, 12.1	● Fully reported
GRI2-12	Role of the highest governance body in overseeing the management of impacts	Section 8.2, 12.2	● Fully reported

GRI Disclosure	Description	Section Reference	Reporting Status
GRI2-13	Delegation of responsibility for managing impacts	Section 8.2, 12.2	● Fully reported
GRI2-14	Role of the highest governance body in sustainability reporting	Section 8.2	● Fully reported
GRI2-15	Conflicts of interest	Section 8.1, 12.3	● Partially reported
GRI2-16	Communication of critical concerns	Section 12.4	— Not applicable
GRI2-17	Collective knowledge of the highest governance body	Section 8.3	● Partially reported
GRI2-22	Statement on sustainable development strategy	Section 1	● Fully reported
GRI2-23	Policy commitments	Section 8.1	● Fully reported
GRI2-24	Embedding policy commitments	Section 8.1, 8.3	● Fully reported
GRI2-25	Processes to remediate negative impacts	Section 12.4	● Fully reported
GRI2-26	Mechanisms for seeking advice and raising concerns	Section 11.7, 12.4	● Fully reported
GRI2-27	Chair of the highest governance body	Section 12.6	● Fully reported
GRI2-28	Membership associations	Not reported in this cycle	● Not reported
GRI2-29	Approach to stakeholder engagement	Section 7, 12.8	● Fully reported
GRI2-30	Collective bargaining agreements	Section 11.6 — not applicable	— Not applicable

GRI 3: Material Topics 2021

◆ Disclosures explaining how SCPL determined its material topics and how each topic is managed.

GRI Disclosure	Description	Section Reference	Reporting Status
GRI 3-1	Process to determine material topics	Section 6.1	● Fully reported
GRI 3-2	List of material topics	Section 6.2	● Fully reported
GRI 3-3	Management of material topics	Sections 10, 11, 12 (per topic)	● Fully reported

GRI 200 series — Economic Topic Standards

GRI Disclosure	Description	Section Reference	Reporting Status
GRI 201-2	Financial implications and other risks and opportunities due to climate change	Section 9	● Partially reported
GRI 201-3	Defined benefit plan obligations and other retirement plans	Section 11.4	● Fully reported
GRI 202-1	Ratios of standard entry-level wage by gender compared to local minimum wage	Section 11.4	● Partially reported
GRI 205-1	Operations assessed for risks related to corruption	Section 12.3	● Partially reported
GRI 205-2	Communication and training about anti-corruption policies and procedures	Section 11.3, 12.3	● Fully reported
GRI 205-3	Confirmed incidents of corruption and actions taken	Section 12.3 — zero incidents	● Fully reported
GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Section 12.3 — none	● Fully reported

GRI 300 series — Environmental Topic Standards

GRI Disclosure	Description	Section Reference	Reporting Status
GRI 301-1	Materials used by weight or volume	Section 3.2, 10.8	● Partially reported
GRI 301-2	Recycled input materials used	Section 10.8 — 100% recycled scrap	● Fully reported
GRI 302-1	Energy consumption within the organization	Section 10.2	● Fully reported
GRI 302-3	Energy intensity	Section 10.2	● Fully reported
GRI 302-4	Reduction of energy consumption	Section 10.2	● Fully reported
GRI 303-1	Interactions with water as a shared resource	Section 10.5	● Fully reported
GRI 303-2	Management of water discharge-related impacts	Section 10.5	● Fully reported
GRI 303-3	Water withdrawal	Section 10.5	● Fully reported
GRI 303-5	Water consumption	Section 10.5	● Partially reported
GRI 304-3	Habitats protected or restored	Section 10.7	● Partially reported
GRI 305-1	Direct (Scope 1) GHG emissions	Section 10.3	● Fully reported
GRI 305-2	Energy indirect (Scope 2) GHG emissions	Section 10.3	● Fully reported
GRI 305-3	Other indirect (Scope 3) GHG emissions	Section 9.4 - measurement system planned for FY 2026-27	● Not reported
GRI 305-4	GHG emissions intensity	Section 10.3	● Fully reported
GRI 305-5	Reduction of GHG emissions	Section 10.3	● Fully reported
GRI 305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x) and other significant air emissions	Section 10.4	● Partially reported
GRI 306-1	Waste generation and significant waste-related impacts	Section 10.6	● Fully reported
GRI 306-2	Management of significant waste-related impacts	Section 10.6	● Fully reported

GRI 306-3	Waste generated	Section 10.6	● Fully reported
GRI 306-4	Waste diverted from disposal	Section 10.6	● Partially reported
GRI 306-5	Waste directed to disposal	Section 10.6	● Partially reported
GRI 307-1	Non-compliance with environmental laws and regulations	Section 10.1, 12.6 — zero violations	● Fully reported
GRI 308-1	New suppliers that were screened using environmental criteria	Section 12.5	● Partially reported

GRI 400 series — Social Topic Standards

GRI Disclosure	Description	Section Reference	Reporting Status
GRI 401-1	New employee hires and employee turnover	Section 11.2	● Partially reported
GRI 401-2	Benefits provided to full-time employees	Section 11.4	● Fully reported
GRI 401-3	Parental leave	Section 11.4	● Fully reported
GRI 402-1	Minimum notice periods regarding operational changes	Section 11.2	● Partially reported
GRI 403-1	Occupational health and safety management system	Section 11.1	● Fully reported
GRI 403-2	Hazard identification, risk assessment, and incident investigation	Section 11.1	● Fully reported
GRI 403-3	Occupational health services	Section 11.1, 11.4	● Fully reported
GRI 403-4	Worker participation, consultation, and communication on OHS	Section 11.1	● Fully reported
GRI 403-5	Worker training on occupational health and safety	Section 11.1, 11.3	● Fully reported
GRI 403-6	Promotion of worker health	Section 11.1, 11.4	● Fully reported
GRI 403-7	Prevention and mitigation of OHS impacts directly linked by business relationships	Section 11.1, 12.5	● Partially reported
GRI 403-9	Work-related injuries	Section 11.1 — zero	● Fully reported

GRI 403-10	Work-related ill health	Section 11.1 — zero	● Fully reported
GRI 404-1	Average hours of training per year per employee	Section 11.3	● Fully reported
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	Section 11.3	● Fully reported
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	Section 11.3 — 100%	● Fully reported
GRI 405-1	Diversity of governance bodies and employees	Section 11.2, 11.5, 12.1	● Fully reported
GRI 405-2	Ratio of basic salary and remuneration of women to men	Section 11.4, 11.5	● Partially reported
GRI 406-1	Incidents of discrimination and corrective actions taken	Section 11.5 — zero incidents	● Fully reported
GRI 407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Section 11.6	● Fully reported
GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	Section 11.6 — zero risk identified	● Fully reported
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Section 11.6 — zero risk identified	● Fully reported
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	Section 11.8	● Fully reported
GRI 414-1	New suppliers that were screened using social criteria	Section 12.5	● Fully reported
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Section 12.7 — zero complaints	● Fully reported

GRI Disclosure	Topic	Section Reference	Reporting Status
GRI 2-1	Organizational details	3	Fully reported
GRI 2-2	Entities included in the organization's sustainability reporting	2.3	Fully reported
GRI 2-3	Reporting period, frequency and contact point	2.1, 2.5	Fully reported
GRI 2-4	Restatements of information	N/A	No restatements
GRI 2-5	External assurance	2.1	Not externally assured
GRI 2-6	Activities, value chain and other business relationships	3.5	Fully reported
GRI 2-9	Governance structure	8.2	Fully reported
GRI 2-12	Role of governance body in overseeing impacts	8.2	Fully reported
GRI 2-22	Statement on sustainable development strategy	1	Fully reported
GRI 2-25	Processes to remediate negative impacts	13.4	Fully reported
GRI 2-26	Mechanisms for seeking advice and raising concerns	13.4	Fully reported
GRI 2-27	Compliance with laws and regulations	13.6	Fully reported
GRI 2-29	Approach to stakeholder engagement	7	Fully reported
GRI 301-1	Materials used by weight or volume	3.2, 11.8	Partially reported
GRI 302-1	Energy consumption within the organization	11.2	Fully reported
GRI 302-3	Energy intensity	11.2	Fully reported
GRI 302-4	Reduction of energy consumption	11.2	Fully reported
GRI 303-1	Interactions with water as a shared resource	11.5	Fully reported
GRI 303-3	Water withdrawal	11.5	Fully reported

GRI 305-1	Direct (Scope 1) GHG emissions	11.3	Fully reported
GRI 305-2	Energy indirect (Scope 2) GHG emissions	11.3	Fully reported
GRI 305-4	GHG emissions intensity	11.3	Fully reported
GRI 305-7	Nitrogen oxides, sulfur oxides, and other air emissions	11.4	Partially reported
GRI 306-2	Waste by type and disposal method	11.6	Fully reported
GRI 401-1	New employee hires and employee turnover	12.2	Partially reported
GRI 401-2	Benefits provided to full-time employees	12.4	Fully reported
GRI 403-1	Occupational health and safety management system	12.1	Fully reported
GRI 403-2	Hazard identification, risk assessment, and incident investigation	12.1	Fully reported
GRI 403-5	Worker training on occupational health and safety	12.1, 12.3	Fully reported
GRI 403-9	Work-related injuries	12.1	Fully reported
GRI 404-1	Average hours of training per year per employee	12.3	Fully reported
GRI 404-2	Programs for upgrading employee skills	12.3	Fully reported
GRI 405-1	Diversity of governance bodies and employees	12.5, 13.1	Fully reported
GRI 405-2	Ratio of basic salary by gender	12.4, 12.5	Not reported
GRI 406-1	Incidents of discrimination	12.5	Fully reported — zero incidents
GRI 407-1	Freedom of association and collective bargaining	12.2	Fully reported
GRI 408-1	Operations at significant risk for incidents of child labor	12.6	Fully reported
GRI 413-1	Operations with local community engagement programs	12.8	Not reported
GRI 418-1	Substantiated complaints concerning customer privacy	13.7	Fully reported — zero incidents



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CASTINGS Pvt. Ltd.