Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1	Corporate Identity Number (CIN) of the Listed Entity	L29299TN1987PLC058738
2	Name of the Listed Entity	ESAB India Limited
3	Year of incorporation	10th November 1987
4.	Registered office address	No.13, 3rd Main Road, Industrial Estate, Ambattur, Chennai 600 058.
5.	Corporate address	Same as Registered office address
6.	E-mail	balaji.g@esab.co.in
7.	Telephone	+91 44 4228 1100 / 1109
8.	Website	www.esabindia.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE & NSE
11.	Paid-up Capital	₹ 15,39,30,200/-
12.	a. Name of the Contact Person	Mr. G Balaji, DGM (Legal & Compliance)
	b. Contact Number	+91 44 4228 1109
	c. Email ID	balaji.g@esab.co.in
13	Reporting boundary (Standalone / Consolidated)	Standalone
14	Name of Assurance Provider	N.A.
15	Type of Assurance obtained	N.A.

II. PRODUCTS / SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Metal and metal products	100

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	Fabrication Technology	2592	71
2	Fabrication Technology	2710	29

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	3	11	14
International	Nil	Nil	Nil

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	28
International (No. of Countries)	10

We serve the markets in India, Nepal, Bangladesh, Bhutan and Sri Lanka directly. We also serve Middle East, Africa, Australia, South-East Asia, China and North Asia through our group companies.

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

The contribution of exports to the total turnover is about 17%.

c. A brief on types of customers

The Company primarily serves commercial customers (B2B) for re-selling, but also a few direct customers (B2C).

Welding & Cutting operations are integral to almost every industry with applications covering fabrication of various grades of Steels, Ni alloys, Aluminium alloys etc. ESAB's solutions find application in a diverse range of industries viz. Automotive, General Fabrication & Construction, Pipelines, Pipemills, Power Generation, Process Industry, Railways, Shipbuilding & Offshore and Transport & Mobile Machinery. We also provide Repair & Maintenance solutions to a wide range of industries such as steel, cement, power, mining 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)	765	670	87.58%	95	12.42%
2.	Other than Permanent (E)	51	45	88.24%	6	11.76%
3.	**Total employees (D + E)**	**816**	**715**	**87.62%**	**101**	**12.38%**
WORKERS						
4.	Permanent (F)	169	169	100%	0	0.0%
5.	Other than Permanent (G)	396	374	94.44%	22	5.56%
6.	**Total workers (F + G)**	**565**	**543**	**96.11%**	**22**	**3.89%**

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

21. Participation / Inclusion / Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.66%
Key Management Personnel	3	Nil	0.00%

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10%	7%	10%	10%	6%	9%	11%	9%	11%
Permanent Workers	2%	0	2%	4%	0	4%	3%	0	3%

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 the listed entity? (Yes/No)
1	ESAB Corporation, Delaware, USA	Indirect Holding through i) ESAB Holdings Ltd. UK - 37.31% ii) Exelvia Group India BV, Netherlands - 36.41%	73.72	Yes

VI. CSR DETAILS

24. CSR Details

(i)	Whether CSR is applicable as per Section 135 of Companies Act, 2013 (Yes/No)	Yes
(ii)	Turnover (₹ in Cr) 2025-26	1,508.15
(iii)	Net worth (₹ in Cr) 2025-26	429.38

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 complaints is received	Grievance Redressal Mechanism in Place (Yes / No) (if yes then provide web-link for grievance redressal policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	No	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	Yes https://esabindia.com/in/ind_en/investor-relationship/investor-grievances/ RTA resolves all Investor grievances and submit quarterly Investors Grievance Report	418	Nil	Nil	284	Nil	Nil
Employees and workers	Yes Internal Grievance Redressal mechanism and Whistle Blower Policy https://esabindia.com/in/ind_en/investor-relationship/policies/whistle-blowing-policy/	Nil	Nil	Nil	2	Nil	Nil
Customers	Yes Through toll free number and e-mail	14	Nil	Nil	43	Nil	Nil
Value Chain Partners	Yes Code of Conduct for Business Partners. www.esabindia.com	Nil	Nil	Nil	Nil	Nil	Nil
Others (please specify)	Nil	Nil	Nil	Nil	Nil	Nil	Nil

The Company has various Grievance Redressal Mechanisms in place to address the grievances of specific stakeholders.

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES - (Continued)

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.

The Company conducts its business in a socially and environmentally conscious manner considering all environmental and social aspects, focusing on conserving natural resources, and protecting the environment and its stakeholders.

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.	Regulatory compliance	Risk	Dynamic regulatory landscape	Compliance with all applicable laws and regulations	Negative
2	Product Stewardship / Responsibility	Opportunity	Foster Innovation, improve competitiveness and enhance brand image	Investment in R&D, Development of new products	Positive
3	Customer relationships and satisfaction	Opportunity	Retain customers, expand customer base, maintain competitive edge, and growth	Sustained focus on Product quality and customer satisfaction	Positive
4	Employee Wellbeing and development	Opportunity	Employee wellness, Employee Training and Development, employee morale, and talent retention.	Employee Development Programmes	Positive
5	Occupational Health & Safety	Risk	Health and safety hazards in workplace	OHS Management Systems, Employee Wellness initiatives, OHS audits	Negative
6	Energy and Environmental management	Risk & Opportunity	Compliance, Climate change	Embracing energy efficient technologies in all units, use of renewable energy, process modifications	Both
7	Resource Management and Circular manufacturing	Opportunity	Increased use of resource substitution and optimization, conservation of resources.	Resource efficiency, reduction of waste, material substitution	Positive .
8	Supply Chain Management	Risk & Opportunity	Ensuring uninterrupted supply of materials,scaling up volumes, brand reputation, improved green supply chain	Supplier evaluation, and supplier support programmes	Both
9	Technology	Opportunity	New technologies enable improved / new processes and products, and provide opportunities to enhance the value offerings to the customer with higher quality, efficiency and reliability	Sustained focus on ideation, new technologies, new product development, investment in people, R&D and infrastructure	Positive
10	Community development	Opportunity	Growing focus on community engagement, improving goodwill	Periodic review of programmes, impact assessment, and better engagement with communities	Positive

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.

S. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1. a)	Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes / No)	Yes								
b)	Has the policy been approved by the Board ? (Yes/No)	Yes								
c)	Weblink of the Policies, if available	www.esabindia.com								
2.	Whether the entity has translated the policy in to procedures. (Yes / No)	Yes								
3.	Do the enlisted policies extend to your value chain partners ?(Yes/No)	Yes								
4.	Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fair trade, Rain forest Alliance, Trustea) standards (e.g. SA8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Yes, the Company has adopted ISO, BIS and those standards are mapped to each principle. Besides, the Company's BRSR Policy and Code of Conduct also refer to these principles.								
5.	Specific commitments, goals and targets set by the entity with defined time lines, if any	The Company is committed to protect environmental, social, health & safety aspects while conducting its business operations. Periodical review meetings on these aspects are conducted in order to inculcate a culture of doing business in the interests of environment, society and all stakeholders. The Company has been constantly focusing on several energy efficiency, resource conservation, operational improvement and waste reduction projects.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The performance on the environmental and social aspects, besides operations and product innovation, is being monitored and met as per the standards and the company's performance targets.								

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)* The Company believes in Sustainability and endeavours to balance its concern for the environment and people with efficient and profitable operations. It is committed to resource efficiency and minimizing its carbon footprint. The company also seeks to ensure the satisfaction of all its stakeholders. Besides focusing on the holistic well-being of its employees, through various Health and Safety initiatives and providing continuous learning & development opportunities, the company also places importance on the development of communities around its manufacturing units.	
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Rohit Gambhir, Managing Director
9.	Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues ? (Yes / No). If yes, provide details.	The Managing Director is responsible for decisions on all sustainability related issues.

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)
Performance against above policies and follow up action.	P1 P2 P3 P4 P5 P6 P7 P8 P9	P1 P2 P3 P4 P5 P6 P7 P8 P9
	Yes	Annually
	The Board meets once in every quarter to review and discuss key issues to the organization and its stakeholders.	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non- compliances	Yes	Quarterly
	The status of all statutory compliances of the Company are presented to the Board on a quarterly basis for the Board to review and to take note of. Key discussions are being held on the statutory compliances and necessary guidance / directions are also provided by the Board to the management on periodic basis. The Board collectively ensures along with the Senior Management that the Company drives the statutory compliances in a robust manner.	

	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.	No.								

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

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

SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1 - BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	3	The Board is familiarised of the principles of the NGRBC released by SEBI/MCA, and ESAB Business Conduct Guidelines (BCG).	100%
Key Managerial Personnel (KMPs)	3	All KMPs are trained on the ESAB Business Conduct Guidelines (BCG), Anti-corruption Policy, POSH and the principles of NGRBC every year.	100%
Employees other than BoD and KMPs	8	All employees are trained on the ESAB Business Conduct Guidelines (BCG), Anti-corruption Policy, POSH and the principles of NGRBC.	100%
Workers	10	Awareness is being created among all the Workers on the ESABBusinessConductGuidelines (BCG), safety, environment, etc.	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				
	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	–	Income tax Authority	₹ 1,23,10,580/- (AY 2017-18) ₹ 21,86,636/- (AY 2018-19)	Income Tax Authority has reassessed the total income computed for AY 2017-18 & 2018-19 with the allegation that the income is under reported and levied penalty. We are challenging this claim	Yes
Settlement	–	–	–	–	–
Compounding fee	–	–	–	–	–

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

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
Income Tax Authority has reassessed the total income computed for AY 2017-18 & 2018-19 with the allegation that the income is under reported and levied penalty. We preferred an appeal with complete details supporting the correctness of the income computed for AY 2017-18 & 2018-19.	Income Tax Appellate Tribunal

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 an Anti-bribery policy in place and the importance of complying with the anti-bribery policy is disseminated to all the employees, customers, vendors and other stakeholders. The policy is available in the company's website https://esabindia.com/in/ind_en/investor-relationship/policies/anti-bribery-policy/.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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

During the year under review, there were no such instances occurred as referred above.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	79	83

9. Openness 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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	33.34%	30%
	b. Number of trading houses where purchases are made from	84	151
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	73.76%	71.25%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales.	69%	69%
	b. Number of dealers / distributors to whom sales are made	393	386
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	26%	26%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	10%	10%
	b. Sales (Sales to related parties / Total Sales)	14%	13%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	P1, P2, P3, P4, P5, P6, P8, P9	100% Suppliers onboarded are covered through ESAB Code of Conduct, Anti-bribery policy and Environment, Health and Safety, etc., and on our various policies and statutory obligations.

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, in order to avoid / manage conflicts of interest, the company obtains annual declaration from the members of the Board confirming that they are in compliance with ESAB India Business Code of Conduct.

PRINCIPLE 2 - BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

ESSENTIAL INDICATORS

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	59%	56%	Improvement in process efficiency, energy savings, ensuring employees safety and ergonomics and adhering to product environmental compliances.
Capex	8.98%	11.24%	Zero Liquid Discharge (ZLD) Effluent Treatment Plant is operational at our Nagpur plant, which ensures that no wastewater is released into the environment, delivering maximum ecological protection. It ensures complete recycling and reusing treated water, it eliminates water pollution, conserves freshwater resources, and safeguards aquatic ecosystems. This also recover valuable by-products from effluents, reduce dependency on external water sources, and promote sustainable industrial practices. This ensures regulatory compliance but also strengthens long-term environmental balance and resource efficiency.

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

Yes, ESAB follows sustainable procurement practices and endeavours to source materials locally to the maximum extent possible, to reduce emissions and control costs.

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

Around 80% of input raw materials sourced sustainably.

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

The customers fully consume the products of the Company and hence there is no reclaim procedure involved in our business operations as related to our products. Any residual quantity of metals available after usage of the products, would be disposed off as scrap at the customers' end through authorized scrap dealers for recycling purpose without harming the environment. Other wastes are handled as per the rules.

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

Yes, it is applicable. The company's waste collection plan is in line with the Extended Producer Responsibility plan submitted to the Pollution Control Boards.

LEADERSHIP INDICATORS

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

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

Though ESAB has a life cycle perspective, LCA has not been conducted. It will be planned and carried out over subsequent reporting years.

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
Electrode / Flux cored wire, SAW Flux	Flying powders	Dust collectors are installed in production process.
Plant level	Waste water from the process	ETP & STP plant installed to recycle the water and reduce fresh water usage.
MIG/SAW, Wear Plate	Generation of acidic / welding fumes, effluent	Scrubbers, Dust collectors, and ETP are installed
Industrial gas equipment	Plastic waste	Disposed through authorized vendor.

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Metal Powders	₹ 7.15 Mn	₹ 6.77 Mn
RM's & Wires	₹ 12.60 Mn	₹ 15.58 Mn

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 (Current Financial Year)			FY 2024-25(Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	Nil	Nil	Nil	Nil
E-waste	Nil	Nil	Nil	Nil	Nil	Nil
Hazardous waste	Nil	Nil	Nil	Nil	Nil	Nil
Other waste	Nil	Nil	Nil	Nil	Nil	Nil

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	Nil

PRINCIPLE 3 - BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

ESSENTIAL INDICATORS

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	670	670	100%	670	100%	NA	NA	NA	NA	NA	NA
Female	95	95	100%	95	100%	95	100%	NA	NA	NA	NA
Total	765	765	100%	765	100%	95	12.42%	NA	NA	NA	NA
Other than Permanent employees											
Male	45	7	15.56%	45	100%	NA	NA	NA	NA	NA	NA
Female	6	4	66.67%	6	100%	6	100%	NA	NA	NA	NA
Total	51	11	21.57%	51	100%	6	11.76%	NA	NA	NA	NA

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	169	169	100%	169	100%	NA	NA	NA	NA	NA	NA
Female	0	0	0%	0	0%	NA	NA	NA	NA	NA	NA
Total	169	169	100%	169	100%	NA	NA	NA	NA	NA	NA
Other than Permanent workers											
Male	374	NA	NA	374	100%	NA	NA	NA	NA	NA	NA
Female	22	NA	NA	22	100%	NA	NA	NA	NA	NA	NA
Total	396	NA	NA	396	100%	NA	NA	NA	NA	NA	NA

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.70%	0.66%

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	93.75%	100%	Y	91.39%	100%	Y
Gratuity	93.75%	100%	Y	91.39%	100%	Y
ESI	5.62%	0%	Y	1.19%	0%	Y
Others - please specify	–	–	–	–	–	–

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.

Yes, it is accessible to all employees and workers. The Company has provided facilities such as Wheelchairs, Lift and means of access such as Pathways, Ramps, Signages, and Pedestrian Crossings.

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.

Though there is no separate policy, ESAB India Ltd. is an equal opportunity employer encouraging diversity in the workplace.

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

	Permanent employees		Permanent workers	
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	N.A.	N.A.	N.A.	N.A.
Female	N.A.	N.A.	N.A.	N.A.
Total	N.A.	N.A.	N.A.	N.A.

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	Yes, Workers Union
Other than Permanent Workers	Yes, Monthly meeting
Permanent Employees	Yes, Internal Grievance Redressal mechanism, Employee Engagement Survey
Other than Permanent Employees	Yes, Employee Engagement Survey

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	765	0	0%	690	0	0 %
- Male	670	0	0%	620	0	0%
- Female	95	0	0%	70	0	0%
Total Permanent Workers	169	164	97.0%	162	157	96.91%
- Male	169	164	97.0%	162	157	96.91%
- Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	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	670	670	100%	670	100%	620	620	100%	620	100%
Female	95	95	100%	95	100%	70	70	100%	70	100%
Total	765	765	100%	765	100%	690	690	100%	690	100%
WORKERS										
Male	169	169	100%	169	100%	162	162	100%	162	100%
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	169	169	100%	169	100%	162	162	100%	162	100%

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Male	670	670	100%	620	620	100%
Female	95	95	100%	70	70	100%
Total	765	765	100%	690	690	100%

Note: Non-permanent workers were excluded for the above clauses 8 & 9.

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 of such system?

Yes, ESAB India Limited has implemented an Occupational Health and Safety management system, certifiable to ISO 45001, across all its locations. The commitment to maintaining, fostering, and continually improving the safety and well-being of employees is embedded in the company's wider risk management and control processes.

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

As part of the implementation of ISO standards, procedures for Hazard Identification and Risk Assessment (HIRA) have been established and implemented across the business units. HIRA is conducted for both routine and non-routine activities. Individuals involved in operations, EHS officers, and contractor representatives (where applicable) identify work-related hazards. The identified hazards are recorded, and control measures are discussed and defined according to the hierarchy of controls. The Corrective and Preventive Action (CAPA) tracker is employed to proactively identify safety risks in high-risk activities and implement engineering controls to mitigate these risks. A Cross-Functional Team reviews high-risk activities and implements engineering controls where feasible to mitigate risks. Focused training sessions on "Behavioural Based Safety" (BBS) are conducted to raise awareness among third-party and contractor employees, promoting the adoption of safe work practices.

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

Yes, ESAB India Ltd. has implemented a robust system for reporting Unsafe Acts and Unsafe Conditions (UAUC), near misses, and incidents. Workers are actively encouraged to report UAUC, near misses, and incidents and to promptly remove themselves from any associated risks. UAUC incidents are documented in an EHS dashboard, covering project sites, factories, and office locations. These reports are analysed based on Safety Essentials categories, and corrective and preventive actions are initiated to mitigate safety risks.

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

Yes, Employees and workers at ESAB India Ltd. have access to non-occupational medical and healthcare services, including Preventive Health Checks (PHC), and rehabilitation programs, as well as wellness initiatives.

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

Safety Incident / Number	Category*	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.54	0.61
	Workers	0.00	2.54
Total recordable work-related injuries	Employees	1	1
	Workers	0	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

* Including in the contract workforce

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

The EHS management system has empowered businesses to mitigate EHS-related risks, ensuring a safe and healthy workplace. Structured programs have been established and implemented to ensure business continuity and the following measures were taken in this regard.

- Conducting JSA reviews for each zones addressing the risk
- ISO 45001 internal audit to meet the compliance requirements.
- Loss prevention audit by 3rd party insurer (Zurich) recommendations
- Adhering the ESAB's life critical standards
- Practising mock drill for emergency preparedness
- Installed scrubber for acid fumes
- Usage of required PPE
- Adherence to the PPE matrix of machine
- Health check-up

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	Nil	Nil	Nil	Nil	Nil	Nil
Health &Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

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

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

The EHS team of ESAB India Limited conducts regular training to all the employees in order to ensure safety at workplaces. EHS team also verifies the working conditions on a continuous basis and take initiatives wherever improvement requires. Safety related aspects also reviewed by the company's Global EHS team.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B)Workers (Y/N).

Yes, ESAB India Limited has life insurance scheme for all its employees and workers.

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

As part of ESAB Business Code of Conduct, the upstream value chain partners viz. suppliers are required to be ethical and compliant with laws and necessary checks are carried out to ensure that the statutory dues are deducted and deposited with the government. Further, in the downstream value chain partners, the statutory dues arising from the payment to workers are being monitored.

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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Particulars	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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

Yes, the Company motivates the employees on their learning and growth curve and supports them in all possible means.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100% All suppliers are required to ensure health & safety practices at work place. This is emphasized through the contracts with them.
Working Conditions	100% The safety of the workers at the workplace is of utmost importance to the company and it is emphasized in all our corporate communications to the employees and workers.

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.

The EHS team of ESAB India Limited conducts regular awareness sessions to the value chain partners viz. suppliers and workers. The EHS practices in the company are robust and all the value chain partners are adhering to the same.

PRINCIPLE 4 - BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

ESSENTIAL INDICATORS

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

Stakeholder groups are identified based on the nature of their engagement with the company. The process is qualitative and is conducted in consultation with the operating departments and senior management.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / Half yearly / Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No. The Company is an equal opportunity employer encouraging diversity in the workplace	1. E-mails - Monthly updates, Newsletters 2. Notice Boards in factories 3. Company intranet and website 4. Regular updates on our internal social media group. 5. Townhalls and virtual meetings.	1. Employee satisfaction survey through ESAB global - Annually 2. Business specific monthly/ quarterly meetings 3. Annual meeting	1. Information about Company's business growth plans and business performance 2. Top-down communication about important changes, policies, wellbeing initiatives. 3. Platform for gathering informal feedback. 4. Workplace diversity is encouraged through various diversity, equity and inclusion initiatives.
Shareholders	No	e-mails, newspapers, notice board, website, stock exchanges, RTA.	Quarterly and need based	Shareholder related communications
Customers /Service partners	No	e-mails, website, webinars	On need basis.	Information on business offerings.
NGOs & Communities	Yes	Meetings, quarterly and annual reports	Quarterly periodic review meetings based on the characteristics of each CSR project.	To develop the CSR project along with the community according to the needs of the community.
Suppliers	No The Company encourages suppliers from all sections. However, final engagement depends upon the quality and timely delivery.	e-mails, conference calls, virtual meetings	On need basis.	To understand new market trends and educating the suppliers

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.**

   ESAB has formulated several Committees of which Board Members are a part to address stakeholders concerns. These are as follows:

   i) **Audit Committee:** The committee is entrusted with the Business, Economic and Environmental responsibilities of the organization. The Audit Committee supervises the Company's financial reporting and disclosures ensuring timeliness and compliance with regulatory requirements.

   ii) **Nomination and Remuneration Committee:** The committee recommends suitable persons for the post of Directors, Key Managerial Personnel and their remuneration. The Board of Directors considers their recommendation and seeks the approval of the shareholders for the appointment of Directors. This committee also lays down performance evaluation criteria for Independent Directors based on expertise and value offered and attendance at committee meetings.

   iii) **Stakeholders Relationship Committee:** This committee oversees the timely and appropriate resolution of investor complaints. Members of this committee also formulate policies to service the stakeholder groups.

   iv) **Risk Management Committee:** The committee is responsible for reviewing and evaluating all business risks identified by the Company's management, including those pertaining to the environment. Members of this committee oversee the formulation of the Risk Management Policy and also provide strategic direction to minimize potential risks. They also oversee the establishment, implementation and monitoring of the organization's risk management system.

   v) **CSR Committee:** The Committee is entrusted with the social responsibility obligations of the company. It is responsible for developing and modifying the organization's CSR policy, identifying the CSR programs and related expenditure, and monitoring of CSR projects.

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 welcomes the inputs from the stakeholders and considers them in a constructive manner. It is committed to improve quality of life and create lasting value for society and thereby contribute to a sustainable future.

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

   Through its Corporate Social Responsibility, the Company has undertaken several CSR initiatives to transform an unskilled person to a trained and skilled welder so that he can be employable and lead a respectable livelihood in the society. The Company is addressing the concerns of this vulnerable / marginalized stakeholder group through its CSR initiatives.

PRINCIPLE 5 - BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
EMPLOYEES						
Permanent	670	670	100%	690	690	100%
Other than permanent	95	95	100%	65	65	100%
Total Employees	765	765	100%	755	755	100%
WORKERS						
Permanent	169	169	100%	162	162	100%
Other than permanent	396	396	100%	402	402	100%
Total Workers	565	565	100%	564	564	100%

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	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	670	0	0%	670	100%	620	0	0%	620	100%
Female	95	0	0%	95	100%	70	0	0%	70	100%
Other than Permanent										
Male	45	0	0%	45	100%	58	0	0%	58	100%
Female	6	0	0%	6	100%	7	0	0%	7	100%
WORKERS										
Permanent										
Male	169	0	0%	169	100%	162	0	0%	162	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent										
Male	374	374	100%	0	0%	384	384	100%	0	0%
Female	22	22	100%	0	0%	18	18	100%	0	0%

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	-	1	-
Key Managerial Personnel	3	₹ 1,84,63,840	Nil	Nil
Employees other than BoD and KMP	667	₹ 10,46,940	95	₹ 8,01,060
Workers	169	₹ 5,69,892	Nil	Nil

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	7.8%	6.10%

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. At the Factories, the Factory Managers. For the company, the Head HR

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

Any grievance related to human rights issues is addressed through whistle blower mechanism.

Also, we have Internal Complaints Committee under POSH Policy to redress the grievances, if any.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour / Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

   Confidentiality of the Complainant is strictly maintained.

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

   Yes.

10. **Assessments for the year:**

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

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

    There was no issue or concern relating to child labour, forced labour, sexual harassment, discrimination at workplace or wages being less than the statutory limit. The Company monitors the compliances on a quarterly basis and the same is also being reported to the Board in every meeting. The assessments on these matters are being carried out by the entity internally.

LEADERSHIP INDICATORS

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

   The Company through its quarterly due diligence process, checks whether there are any human rights grievances / complaints. The Company has not received any complaint on human rights issues.

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

   Factory Managers and Operations Head along with HR Head do periodical review to ensure that the workers and employees do not have any concerns in their day-to-day operations including but not limited to human rights concerns.

   Training and awareness programmes and robust legal & regulatory compliance monitoring at all levels through our Internal Audit system and Safety Audit on periodical basis, are part of the due diligence process.

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	100%
Child Labour	100%
Forced Labour / Involuntary Labour	100%
Wages	100%
Others-please specify	–

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

There are no concerns arising from the assessment.

PRINCIPLE 6 - BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26 (Current Financial Year) In GJ	FY 2024-25 (Previous Financial Year) In GJ
From renewable sources		
Total electricity consumption (A)	38,321	21,824
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	38,321	21,824
From non-renewable sources		
Total electricity consumption (D)	35,141	44,957
Total fuel consumption (E)	17,743	17,203
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	52,884	62,160
Total energy consumed (A+B+C+D+E+F)	91,205	83,984
Energy intensity per rupee of turnover (Total energy consumed in GJ per turnover ₹ in crores)	60.47	61.14
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) GJ per USD in Cr. (Total energy consumed / Revenue from operations adjusted for PPP) (1 USD = ₹ 22.40 as per World Bank for 2024)	1,354.53	1,367.82
Energy intensity in terms of physical output	–	–
Energy intensity (optional) - the relevant metric may be selected by the entity	–	–

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

No

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

No

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Ground water	9,116	12,683
(iii) Third party water	47,387	54,145
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	56,503	66,828
Total volume of water consumption (in kilolitres)	56,503	66,828
Water intensity per rupee of turnover (Total water consumption in KL / Turnover Rs. in Crores)	37.46	48.59
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL per USD in Cr.) (1 USD = Rs.22.40 as per World Bank for 2022)	839.10	1,088.40
Water intensity in terms of physical output	–	–
Water intensity (optional) - the relevant metric may be selected by the entity	–	–

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

No.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	–	–
- With treatment - please specify level of treatment	–	–
(ii) To Groundwater	–	–
- No treatment	–	–
- With treatment - please specify level of treatment	–	–
(iii) To Seawater	–	–
- No treatment	–	–
- With treatment - please specify level of treatment	–	–
(iv) Sent to third-parties	–	–
- No treatment	–	–
- With treatment - please specify level of treatment	Nil	4,375 KL
(v) Others		
- No treatment	–	–
- With treatment – after primary & secondary treatment in STP, ETP & RO.	Nil	62,453 KL
Total water discharged (in kilolitres)	Nil	66,828 KL

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

No.

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

At all manufacturing locations suitable and efficient wastewater treatment like Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) are installed with primary, secondary, and tertiary treatment which include RO treatment facilities to treat wastewater to usable quality water.

The treated water is further used for flushing and in maintaining a greenbelt, i.e., gardening activities within the premises. This in turn has resulted in reduced use of freshwater. No wastewater directly discharged to the environment.

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	µg / m3	18.90	19.08
SOx	µg / m3	11.47	11.99
Particulate matter (PM)	µg / m3	26.49	48.14
Persistent organic pollutants (POP)	Nil	–	–
Volatile organic compounds (VOC)	Nil	–	–
Hazardous air pollutants (HAP)	Nil	–	–
Others	µg / m3	–	–

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

No.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tones of CO2 Equivalent	1,194	1,185
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 Equivalent	16,148	15,668
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total scope 1 and scope 2 GHG Emissions in MT / Revenue ₹ in Crores)		11.49	12.25
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) (MT of CO2e per USD in Cr.) (1USD = ₹ 22.40 as per world bank for 2024)		257.38	274.48
Total Scope 1 and Scope 2 emission intensity in terms of physical output		–	–
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity		–	–

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

No.

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

Company is opting to increase renewable energy consumption and is undertaking many energy efficiency projects.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	62.15	39.31
E-waste (B)	3.95	4.2
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	448.15	249.75
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2,983.88	2,871.47
Total (A+B + C + D + E + F + G + H)	3,498.13	3,164.73
Waste intensity per rupee of turnover (Total waste generated in MT / Revenue ₹ in crores)	2.31	2.30
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT per USD in Cr.) (1 USD = ₹ 22.40 as per World Bank for 2024)	51.74	51.54
Waste intensity in terms of physical output	–	–
Waste intensity (optional) - the relevant metric may be selected by the entity	–	–
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	1,649.18	1,781.65
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	–	–
Total	1,649.18	1,781.65
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Land filling	1,848.95	1,382.88
(iii) Other disposal operations	–	–
Total	1,848.95	1,382.88

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.

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

Through continuous improvement in the process, the Company strives to minimize the waste generation. These include reduction in material consumption, recycling, etc.

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:

Nil

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 there of and corrective action taken, if any.
	–	–	–

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

Nil

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 Weblink.
–	–	–	–	–	–

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

Yes, the Company is in compliance with the applicable environmental laws.

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
–	–	–	–	–

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:

None of the manufacturing locations is in water stressed area and hence this section is not applicable.

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	–	–
(ii) Groundwater	–	–
(iii) Third party water	–	–
(iv) Seawater / desalinated water	–	–
(v) Others	–	–
Total volume of water withdrawal (in kilolitres)	–	–
Total volume of water consumption (in kilolitres)	–	–
Water intensity per rupee of turnover (Water consumed / turnover)	–	–
Water intensity (optional) - the relevant metric may be selected by the entity	–	–
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	–	–
- With treatment - please specify level of treatment	–	–
(ii) Into Groundwater		
- No treatment	–	–
- With treatment - please specify level of treatment	–	–
(iii) Into Seawater		
- No treatment	–	–
- With treatment - please specify level of treatment	–	–
(iv) Sent to third-parties		
- No treatment	–	–
- With treatment - please specify level of treatment	–	–
(v) Others	–	–
- No treatment	–	–
- With treatment - please specify level of treatment	–	–
Total water discharged (in kilolitres)	–	–

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

Not Applicable

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

Scope 3 emissions are indirect GHG emissions that occur outside the organization, including both upstream and downstream emissions. We will be monitoring and reporting the Scope 3 emissions going forward.

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	–	–
Total Scope 3 emissions per rupee of turnover		–	–
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity		–	–

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

Not Applicable

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:

Through continuous improvement in the process, the Company strives to improve resource efficiency and reduce the impact due to emissions, etc.

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Process modification	1. Reduced paper consumption and replaced hard copy manual of certain products to e-copy to eliminate paper usage. 2. Improvised the existing practices in handling Wooden pallets, installed battery operated stacker for safe material handling and implemented emergency lighting system in unmanned areas. 3. Process improvement in wooden pallet consumption.	1. Eliminated major paper consumption. 2. Reduction of OHS risks. 3. Reduction in the consumption of wooden pallets.
2	Energy conservation	1. Installed auto on / off interlocking provided in the cooling tower to reduce the energy consumption and reduce the wastewater. 2. Installed auto cut off system to Electrical panel AC's to achieve energy savings. 3. Spot ventilation or panel AC mounted to electrical panel and removal of control room split AC for energy conservation 4. Increased usage of natural lighting through transparent roof top by reducing energy consumption during day lighting. 5. Steps initiated for reducing the fossil fuel energy and increasing the renewable energy.	Reduction in energy consumption & reduced wastewater. Reduction in the CO2 equivalent through renewable energy consumption.
3	Water Conservation	Installation of Auto inlet valve for all Finish draw line, and utilization of treated STP water for flushing.	Reduction of water consumption.

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

Yes

All our Manufacturing units are having emergency preparedness and business continuity plans to handle any disaster. The plans are designed to contain the incident, minimize casualties and prevent further injuries, mitigation measures, quick and streamlined relief and rescue operation, speed up restoration of normalcy and ensure each member of the emergency operation including response team and employees are aware of their role in emergency. It is critical also to ensure the Plants can manage these risks well.

This is achieved by developing a comprehensive emergency plan to handle various identified and potential emergencies, implementing the plan and training the people, improving response through regular conduct of mock drills, and monitoring implementation by inspecting and auditing controls to ensure that the system is working as planned.

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.**

   Value chain partners have not been assessed for environmental impacts. This process will be initiated in the coming years.

   The Company ensures that there are no adverse impacts to the environment arising from its value chain.

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

   Value chain partners have not been assessed for environmental impacts. This process will be initiated in the coming years.

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

   a. By the listed entity - Nil

   b. By the Top ten value chain partners (in terms of value purchases and sales respectively) - Nil

PRINCIPLE 7 - BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

ESSENTIAL INDICATORS

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

   Two

   b. **List the top 10 trade and industry chambers / associations (determined based on the total members of such**

S. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
1	Indian Institute of Welding	National
2	Engineering Export Promotional Council of India (EEPC)	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	Nil	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	Nil	Nil	Nil	Nil

PRINCIPLE 8 - BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

ESSENTIAL INDICATORS

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

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
Nil	Nil	Nil	Nil	Nil	Nil

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)
1.	Nil	Nil	Nil	Nil	Nil	Nil

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

All the Plants have designated CSR teams to interact with the community at large and address any grievances by planning projects towards the same. The teams have a good rapport with all stakeholders like the community, district administration, and political parties and work towards finding a feasible and satisfactory solution.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs / small producers	46.55%	42.32%
Directly from within India	73.74%	73.69%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	–	–
Semi-urban	₹ 2,00,32,608	₹ 73,22,280
Urban	₹ 15,18,73,736	₹ 14,17,84,656
Metropolitan	₹ 1,03,40,412	₹ 86,31,732

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

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Nil	Nil

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)
1	Bihar	Aurangabad	8,14,379.36
2	Uttarakhand	Haridwar	10,47,279.54
3	Andhra Pradesh	Vishakapatnam	2,24,958.81
4	Andhra Pradesh	YSR Kadapa	11,65,961.54

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

No, contracts are awarded on merit and not on preference.

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

Not Applicable.

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

Not Applicable.

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:

The Company has not acquired or owned Intellectual Property rights based on the traditional knowledge during the reporting period.

S. No.	Intellectual Property based on traditional knowledge	Owned / Acquired (Yes / No)	Benefit shared (Yes / No)	Basis of calculating benefit share
	Nil	Nil	Nil	Nil

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
Nil	Nil	Nil

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Vocational Skills development on Safe welding practices	9,923	100% Rural Population
2	Training in welding skills in association with various institutions & educational support	106	100%
3	Research based collaboration with Sri Sivasubramaniya Nadar College of Engineering (SSN), Chennai supporting an ESAB Chair Professor in Welding and funding two research scholars per annum for a four-year period to pursue research in five identified thrust areas.	Students' community	100%

PRINCIPLE 9 - BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

ESSENTIAL INDICATORS

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

ESAB connects with customers through its sales & service personnel of over 120 trained engineers and its extended distribution network of over 350 dealers spread across the country. The regular interaction allows for easy communication of customer concerns. In addition, ESAB's products and website provide all relevant details for communication and registering customer concerns. Our "Customer Concern Resolution" Policy provides for a "No Questions Asked Replacement" for visible defects and specific product categories, wherein the first ESAB representative registering the concern is empowered to authorize product replacement. In other cases, a review is conducted on the concern by the Quality team and suitable actions are planned including subsequent corrective and preventive actions at the plant. The Company carries out periodic customer satisfaction surveys, through interaction with end users and the information is utilised to improve the business operations/services.

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

All products are covered under the storage and handling guidelines. Customers are also supported with "Material Safety Data Sheet" on request. These cover guidelines on recyclability / disposal.

	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 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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, we do have data privacy policy and the web-link of the policy is http://esabindia.com/in/ind_en/privacy-policy/

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.

There were no consumer complaints on issues relating to advertising, cyber security and data privacy of customers.

7. **Provide the following information relating to data breaches:**
   a. Number of instances of data breaches - NIL
   b. Percentage of data breaches involving personally identifiable information of customers - NIL
   c. Impact, if any, of the data breaches - NIL

LEADERSHIP INDICATORS

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**
   The information on products and services is available on the ESAB India Ltd. website under www.esabindia.com

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and / or services.**
   The usage of products and services is outlined in manuals and on website for MSDS, videos on safe practices on website as well as Youtube channel: https://www.youtube.com/playlist?list=PL0qXOiDcffDq_m7IUYCDariEIXJ2MmlfP

3. **Mechanisms in place to inform consumers of any risk of disruption / discontinuation of essential services.**
   The products and services offered by the company do not come under the category of essential services and hence this disclosure is not applicable.
   Marketing and Product Information are shared on a regular basis with internal teams, dealers, retailers and consumers on updates related to marketing, products and 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, product information on all packages are in line with laws applicable in the US in addition to India and ESAB's own internal assessment of consumer needs in terms of technical and safety information.
   Yes. Annual Customer Satisfaction Survey is conducted, and actions planned based on the feedback.

For and on behalf of the Board of Directors

Curtis Evan Jewell
Chairman

Place : Chennai
Date : 27th May, 2026

To

The Members of ESAB India Limited

Declaration regarding Code of Conduct pursuant to Part D of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Rohit Gambhir, Managing Director of ESAB India Limited, to the best of my knowledge and belief, declare that all the members of the Board of Directors and Senior Management Personnel have affirmed compliance with the Code of Conduct for the financial year ended 31st March 2026.

Chennai
27th May, 2026

Rohit Gambhir
Managing Director