Annexure - G to the Directors' Report

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L05190KA1921PLC036321
2	Name of the Listed Entity	Ingersoll-Rand (India) Limited
3	Year of incorporation	01 December 1921
4	Registered office address	1st Floor, Subramanya Arcade, No. 12/1, Bannerghatta Road, Bengaluru - 560029 Karnataka
5	Corporate address	1st Floor, Subramanya Arcade, No. 12/1, Bannerghatta Road, Bengaluru - 560029 Karnataka
6	E-mail	p_r_shubhakar@irco.com
7	Telephone	+91 80 4685 5100
8	Website	http://www.irco.com/en-in/invest
9	Financial year for which reporting is being done	April 1, 2025 to March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	INR 3,156.80 Lakhs
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	
	Name	P R Shubhakar
	Contact	+91 80 4685 5100
	E-mail	p_r_shubhakar@irco.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone and pertaining to Ingersoll Rand (India) Limited
14	Name of assurance provider	TÜV Rheinland (India) Pvt. Ltd.
15	Type of assurance obtained	Limited Assurance

II. Products/services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Air Solutions - Manufacturing of Air Compressors, Manufacturing of spare parts and components, Installation and commissioning, and Manufacturing of air accessories.	Other manufacturing activities	100%

Business Responsibility and Sustainability Report (Contd..)

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

Sl. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacture of other pumps, compressors, taps and valves etc. (Products sold)	28132	91.00 %
2	Installation of industrial machinery and equipment (Services sold)	33200	9.00 %

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	1	7	8
International	0	0	0

Note: The new plant at Sanand has not commenced full fledged operations. Hence, not considered as a part of reporting scope for BRSR in FY 2025-26

19. Markets served by the entity:

Sl. No.		Number
a	National (No. of States)	PAN India (28 states and 8 Union Territories)
	International (No. of Countries)	8
		% contribution
b	What is the contribution of exports as a percentage of the total turnover of the entity?	19%
c	A brief on types of customers	Compressed air is an integral part of modern manufacturing industries. Air compressors are used for increase in productivity, precision and speed in a broad range in industries. The Company's products are primarily sold to industries in the automotive, metals, pharmaceutical and textile sectors.

IV. Employees

20. Details as at the end of Financial Year (FY2025-26)

a. Employees (executives) and workers (non-executives) (including differently abled)

Sl. No.	Particulars	FY 2025-26				
		Total (A)	Male No. (B)	Percentage % (B / A)	Female No. (C)	Percentage % (C / A)
EMPLOYEES (executives)						
1	Permanent (D)	402	358	89.05%	44	10.95%
2	Other than Permanent (Contractual / Third Party / Temporary / Intern / Project consultants working on site) (E)	95	85	89.47%	10	10.53%
3	**Total employees (D + E)**	**497**	**443**	**89.13%**	**54**	**10.87%**

Business Responsibility and Sustainability Report (Contd..)

Sl. No.	Particulars	FY 2025-26				
		Total (A)	Male No. (B)	Percentage % (B / A)	Female No. (C)	Percentage % (C / A)
WORKERS (non-executives)						
4	Permanent (F)	138	138	100.00%	0	0
5	Other than Permanent (Contractual / Third Party / Temporary / Intern / Project consultants working on site) (G)	414	405	97.83%	9	2.17%
6	**Total workers (F + G)**	**552**	**543**	**98.37%**	**9**	**1.63%**

Note: The term "permanent employee" or "permanent worker" refers to an employee or worker, employed for full-time or part-time work, for an indeterminate period. The term "other than permanent employee" or "other than permanent worker" refers to employees or workers who are employed for a fixed term that ends when a specific time period expires, or on completion of a specific task or an event such as the end of a project or return of a replaced employee. "Other than permanent" employees or workers could be employed directly by the entity or through third party contractors.

b. Differently abled Employees (executives) and workers (non-executives)

Sl. No.	Particulars	FY 2025-26				
		Total (A)	Male No. (B)	Percentage % (B / A)	Female No. (C)	Percentage % (C / A)
DIFFERENTLY ABLED EMPLOYEES (executives)						
1	Permanent (D)	0	0	0	0	0
2	Other than Permanent / Contractual / Third Party (E)	0	0	0	0	0
3	**Total differently abled employees (D + E)**	0	0	0	0	0
DIFFERENTLY ABLED WORKERS (non-executives)						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent / Contractual / Third Party (G)	0	0	0	0	0
6	**Total differently abled workers (F+G)**	0	0	0	0	0

21. Participation/Inclusion/Representation of women

Representative Stakeholder	Total (A)	No. of Females (B)	% of Females (B / A)
Board of Directors*	6	2	33.33%
Key Management Personnel	2	0	0

Note: Key Management Personnel are part of Board of Directors

* Mr. P. R. Shubhakar, Mr. Sunil Khanduja, Mr. Gareth Topping, Ms. Jayantika Dave, Mr. Sekhar Natarajan, Ms. Vijaya Sampath

22. Turnover rate for permanent employees (executives) and workers (non-executives)

Name	FY 2025-26 (Turnover rate in current FY)			FY2024-25 (Turnover rate in previous FY)			FY2023-24 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Turnover rate for Permanent Employees (Executives) (%)	5.86	13.63	6.71	12.84	12.50	12.81	9.41	21.62	10.61
Turnover rate for Permanent Workers (Non-executives) (%)	10.14	0.00	10.14	3.85	0.00	3.85	0.63	0.00	0.63

Business Responsibility and Sustainability Report (Contd..)

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

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

Sl. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Ingersoll Rand Inc	Ultimate Holding	1.00%	Yes
2	Ingersoll Rand Industrial US Inc	Holding	74.00%	Yes

Note: The percentage given is the share percentage of holding entities in Ingersoll Rand (India) Limited

VI. CSR details

24. CSR Applicability and Net Turnover details

(i)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii)	Turnover (in Rs.)	139,237Lakhs
(iii)	Net worth (in Rs.)	61,572 Lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide the documented management approved SOP for grievance mechanism and the web-link for grievance redressal policy)	FY2025-26			FY2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks (e.g., categorization of grievances if available)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes https://secure.ethicspoint.com/domain/media/en/gui/49607/index.html	0	0	Not Applicable	0	0	Not Applicable
Investors (other than shareholders)	Not Applicable*						
Shareholders	Yes https://in.mpms.mufg.com/Swayam_info.html	359	10	Complaints, queries, and requests	381	12	Complaints, queries, and request
Employees and workers	Yes	0	0	Not Applicable	0	0	Not Applicable
Customers	Yes https://www.techdirect-americas.com/s/login/?language=en_US	2199	50	Complaints, queries, and request	1735	13	Complaints, queries, and request
Value Chain Partners (upstream & downstream)	Yes https://www.techdirect-americas.com/s/login/?language=en_US	2380	1	Complaints, queries, and request	3919	25	Complaints, queries, and request

Note: The web link provided to employees and workers for the grievance redressal policy is accessible only via the company intranet and is not available on the public internet.

* The Company has only one category of Investor – Equity shareholder. Hence this is not applicable

Business Responsibility and Sustainability Report (Contd..)

26. 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

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate change action and response Energy use	Opportunity and Risk	Opportunity: • Savings from use of renewable energy • Using energy efficient products for manufacturing. • Lower operational costs, increased resiliency. Risk: • Climate change related risks are steadily becoming more relevant in our business. This may be in the form of strategic risks, physical risks and transitional (market and compliance) risks, which if not managed properly, can affect our operation and profitability.	Our parent organization has set its 2030 and 2050 goals to mitigate climate change. The goals are focused on reducing greenhouse gas emissions and energy use, creating safer water for our communities and reduced waste to landfill. Our manufacturing facility at Naroda has established site-specific key performance targets in line with our parent organization's goals and targets.	Positive: Leverage on the shifting client preferences and scope to improve Company's competitiveness by highlighting our sustainability initiatives. Negative: Increased operating costs in meeting the goals and targets

Business Responsibility and Sustainability Report (Contd..)

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Product Stewardship, New Product Development and Innovation Energy efficient product	Opportunity and Risk	Opportunity: • Implementation of environmental aspects in manufacturing of products • Development and adoption of Product Stewardship Policy. • The ability to increase market share and the ability to reduce Scope 3 emissions. Risk: • Inability to develop new products and technologies can impair the Company's competitive position, which could affect the sales and market share	Company has continued to invest in technology innovation to sustain its leadership position and be the pioneer of best-in-class solutions for its customers. During the last couple of years, the company has added new products and upgraded existing range to the wide gamut of products and through new models for all industries. In rotary oil flooded & Oil Free screw compressor segment, we introduced best efficiency models in 15-22kW and 90-160kW respectively with continued focus on variable frequency drive models in all Tier products for optimum efficiency operation in part load conditions. In plant air centrifugal space, CC700 model was upgraded for enhanced efficiency. In air treatment space, the heat of compression (HOC) desiccant dryer portfolio is enhanced to add higher flow range models while localizing heated blower desiccant dryer models to complete the desiccant dryer portfolio for various industrial requirements. Aligned with our digital business strategy and long-term sustainability goals, we introduced smart compressed air management tool called as Ecoplant to Indian customers. Ecoplant utilizes cloud data monitoring and advanced machine learning algorithms for dynamic control of compressors for energy savings.	Negative: Higher investments to meet stringent regulatory requirements on energy efficient product design

Business Responsibility and Sustainability Report (Contd..)

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Labor and employee matters: Employee Wellbeing and Talent management; Human Rights and diversity, equity, and inclusion	Opportunity and Risk	Opportunity: • Employee Wellbeing is very important for the productivity and operations of the company. • Upskilling of employees will result in increased productivity. • Identifying skills and diverse perspective of employees • Implementing the skills of the employees in the right way to get the desired output. Risk: • Identification of human rights risk in the operational process which can otherwise create reputational risk or legal risk	Training on relevant skills and Health and Safety of employees. Awareness programs about employee wellbeing are regularly conducted. Awareness trainings on Prevention of Sexual Harassment Policy are conducted. Company provides access to all employees and workers for non-occupational medical and healthcare services through annual health check-ups at the paneled hospitals.	Positive: Promoting employee wellbeing results in improved productivity, reduced absenteeism, and improved talent retention.
4	Safety, Health and Environment: Workplace Safety, Waste Management and Climate Change	Opportunity and Risk	Opportunity: • Safe operations and a strong safety culture support employee wellbeing and business continuity. • Effective waste management and energy conservation contribute to sustainable operations. • Reduction of GHG emissions and development of energy and water-efficient products support long-term environmental goals. Risk: • Workplace injuries and work-related illnesses may affect employee wellbeing and operations. • Failure to manage waste and environmental impacts effectively may affect sustainability objectives.	Employees, contractors and visitors are trained on safe operating practices. Behavior Based Safety (BBS) program is implemented across the organization to promote safe behaviour. High safety standards and procedures are maintained to ensure safe working conditions. The Company continuously improves waste management practices and undertakes energy conservation initiatives to reduce GHG emissions.	Positive: Improved operational efficiency, reduced resource consumption, enhanced sustainability performance and business continuity. Negative: Operational disruptions, increased costs and reputational impact arising from workplace incidents or environmental management failures.

Business Responsibility and Sustainability Report (Contd..)

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Description		This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.								
Sl. 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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	https://www.irco.com/en-in/invest (under "Policies" section)								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	N	N	N
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	N	N	N
4	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	P2: ISO 14001:2015 P3: ISO 45001:2018 P4: ISO 9001:2015 P6: ISO 14001:2015								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	P3: • Zero Lost Time Incident Rate (LTIR) • Reporting of 1100 EHS concerns / year • 500 behavior-based safety observation / year • 100% reporting of near miss cases • Implementation level of IR Standard Framework 97% P6: • Increase generation of renewable energy by 2% compared to last year. • Reduce monthly electricity power consumption by 5% compared to last year. • Reduce monthly hazardous waste generation by 5% compared to last year. • Reduce monthly non-hazardous waste generation by 5% compared to last year. • Reduce raw water consumption by 10% compared to last year. • Reduce natural gas consumption by 5% compared to last year.								

Business Responsibility and Sustainability Report (Contd..)

Description		This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.								
Sl. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	P3 • Zero Lost Time Incident Rate (LTIR) (Met the target) • Reporting of 1265 EHS concerns / year (Met the target) • 548 behavior-based safety observation / year (Met the target) • 100% reporting of near-miss cases (Met the target) • Achieved 97% implementation rate (Met the target) P6 • Generated 960968 kWh renewable energy (Not met target) • Monthly electricity power consumption 253 kWh/million INR (Exceed by 6.7%) (Not met the target) • Monthly hazardous waste generation 2.8 kg/million INR (Met the target) • Monthly non-hazardous waste generation 57.3 kg/million INR (Met the target) • Monthly raw water consumption 1.8 KL/million INR (Met the target) • Monthly natural gas consumption 3.00 SCM/million INR (Met the target)								

Note: Financial figures are presented in INR million. For reference, 1 million = 10 lakhs

Sl. No.	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)	We are pleased to present our Business BRSR for FY 2025-26. This report reflects our continuous commitment to sustainability, innovation, and long-term value generation through comprehensive focus on ESG. We are committed for responsible growth by delivering products that meet the evolving needs of our consumers while minimizing their environmental impact. We have strategically invested funds in technologies that enhance the environmental and social impacts of our operations. In line with our continued commitment, we are consuming energy from renewable sources, thereby, reducing our carbon footprint and minimizing our environmental impact. As per our continuous commitment, we have generated renewable energy of 960968 kWh. We are steadfast in our dedication to achieving our goals. Also, ensuring the sustainable use of natural resources such as water and raw materials while maintaining operational efficiency presents an ongoing challenge. The long-term objective of our global organization is to achieve net-zero greenhouse gas (GHG) emissions by 2050 and our Indian business is supporting this. Our social and governance philosophy is reinforced through our Code of Conduct, Equal Opportunity, our Employee Wellbeing Policy, and various other policies.
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy / (ies).	Mr. Sunil Khanduja, Managing Director is responsible and monitors the implementation as well as oversight of the Business Responsibility Policies.
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.	No, the entity does not have a specified committee of the Board in place responsible for making decisions on ESG and sustainability related issues.

Business Responsibility and Sustainability Report (Contd..)

Details of Review of NGRBCs by the Company:

10	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)								
		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Performance against above policies and follow up action	Managing Director									Yearly								
	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Managing Director									Yearly								

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.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
		No								

12	If answer to question (1) under Policy and Management Processes is "No" i.e., not all Principles are covered by a policy, reasons to be stated:									
	Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	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)									
	The entity does not have the financial or / human and technical resources available for the task (Yes/No)									
	It is planned to be done in the next financial year (Yes/No)									
	Any other reason (please specify)									

Business Responsibility and Sustainability Report (Contd..)

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential indicators

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

Segment	Total number of training and awareness programmers held	Topics / principles covered under the training and its impact									Total Persons	People attended	%age of persons in respective category covered by the awareness programs
		P1	P2	P3	P4	P5	P6	P7	P8	P9			
Board of Directors#	0	-	-	-	-	-	-	-	-	-	4	-	-
Key Managerial Personnel	16	2	1	2	2	2	1	3	1	2	2	2	100
Employees other than BoD and KMPs	19	5	1	2	2	2	1	3	1	2	400	400	100
Workers	95	10	24	14	11	8	9	4	7	8	138	138	100

Note: The given data pertains to permanent employee and workers

Excludes Key Managerial Personnel

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

The company does not have any material cases resulting in payment of fines /penalties to report during FY 2025-26.

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

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

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

Yes. Ingersoll Rand Inc, the ultimate holding company of the entity, has a global-level anti-corruption and anti-bribery policy in place. The policy covers Ingersoll Rand Inc., its subsidiaries, and affiliated companies. This policy is applicable to all the Company Personnel and covers all transactions conducted by the Company anywhere in the world. This policy should be read in conjunction with another global level policy namely Gift, Meals, and Entertainment Policy. The policy may be accessed on the intranet site of the global Company at: https://irglobal.sharepoint.com/sites/GDIR/Corporate/CP-TM_CP/Published%20Policies%20%20Compliance/Anti-Bribery%20&%20Corruption/ABC%20Policy/Anti-Bribery%20&%20Corruption%20Policy_EN.pdf

Business Responsibility and Sustainability Report (Contd..)

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

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees (executives)	0	0
Workers (non-executives)	0	0

6. Details of complaints regarding conflict of interest:

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the directors	0	Not Applicable	0	Not Applicable
Number of complaints received in relation to issues of conflict of interest of the KMPs	0	Not Applicable	0	Not Applicable

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

   Not Applicable. There have been no fines / penalties imposed by regulators/ law enforcement agencies/ judicial institutions on Ingersoll Rand (India) Limited, during the year under review, pertaining to cases of corruption and conflicts of interest. Thus, there is no corresponding corrective actions.

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

   (BRSR Core Attribute 8: Fairness in Engaging with Customers and Suppliers)

	FY 2025-26	FY 2024-25
Number of days of accounts payables	114.37	105.73*

*The number of days of accounts payable for FY 2024-25 has been revised to include the Cost of Goods Sold (COGS) in the calculation.

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

Yes, TÜV Rheinland (India) Pvt. Ltd.

Business Responsibility and Sustainability Report (Contd..)

9. Open-ness of business

(BRSR Core Attribute 9 : Open-ness of business)

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchase is made from	Not Applicable	Not Applicable
	c. Purchase from top 10 trading houses as % of total purchase from trading houses	Not Applicable	Not Applicable
Concentration of Sales	a. Sales to dealers / distribution as % of total sales	27% to distributors as % to total revenue from operations	27% to distributors as % to total revenue from operations
	b. Number of dealers / distributions to whom sales are made	50	47
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	59.00%	56.00%
Share of RPTs in	a. Purchases (Purchases with related parties / total purchases)	23.64%	20.16%
	b. Sales (Sales to related parties / total sales)	20.97%	18.74%*
	c. Loans & Advances (Loans & Advances given to related parties / total loans & advances)	Nil	Nil
	d. (Investments in related parties / total investments made)	Nil	Nil

*The share of related party transactions (RPTs) for sales for FY 2024-25 has been revised, to include the total sales in FY 2024-25. Earlier it represented only the sales of goods.

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

Yes, TÜV Rheinland (India) Pvt. Ltd.

Leadership indicators

1. Awareness programmes conducted for value chain partners (VCP) on any of the principles during the financial year:

Total number of awareness programmes held for VCP	Topics / principles covered under the training	Attendance of VCP	Total VCPs	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil	Nil	Nil	Nil	Nil

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

The company has approved policies and a code of conduct for its Directors and Senior Management. The company has procedures in place to avoid and manage conflicts of interest, such as a Code of Conduct for Directors and Senior Management, Code of Conduct for prevention of Insider Trading, Policy on Related Party Transactions, Code on Fair Disclosure of Unpublished Price Sensitive Information and Whistle Blower Policy. The policies are available on our website under the "Policy" section and can be viewed at www.irco.com/en-in/invest

Business Responsibility and Sustainability Report (Contd..)

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.

Name of Element	FY 2025-26	FY 2024-25	Details of Improvements in environmental and social impacts
R&D (%)	38.51%	43.00%	For FY 2025-26 • **Contact-Cooled Rotary Compressors:** Developed 45-75kW packages for IE5 enhanced efficiency permanent magnet motors. • **Oil-Free Rotary Compressors:** In the oil-free segment, the Company introduced low-pressure oil-free rotary screw compressors in the 75–200 kW range, catering to the stringent requirements of industries such as pharmaceuticals, glass, and power with improved efficiency. • **Centrifugal Compressors:** Continued the development of high flow compressor >10000cfm with improved efficiency. • **Design for Sustainability:** Aligned with its digital business strategy and long-term sustainability goals, the Company further strengthened the adoption of its Ecoplant solution for compressed air system monitoring and performance optimization, enabling customers to achieve improved efficiency, reduced energy consumption, and enhanced operational reliability. For FY 2024-225: • Contact-Cooled Rotary Compressors: Launched the new 15–22 kW Plus model, achieving an average improvement of 11% in specific power, resulting in significant energy savings throughout the usage cycle. • Oil-Free Rotary Compressors: Introduced a 90–160 kW oil-free model with an average 8% improvement in specific power, enhancing energy efficiency during operation. • Variable Frequency Drives (VFDs): Promoted the adoption of VFDs in contact-cooled rotary compressors to enhance part-load efficiency and reduce energy consumption. • Design for Sustainability (DfS): Integrated the DfS approach into new product development, including the calculation of Global Warming Potential (GWP) impacts to guide environmentally responsible design. • Hydrogen Compressor Development: Initiated development of hydrogen compressors to support the transition to cleaner energy solutions.
Capex (%)	61.49%	78.50%	For FY 2025-26 • Contact-Cooled Rotary Compressors: Developed 45-75kW packages for IE5 enhanced efficiency permanent magnet motors. • Oil-Free Rotary Compressors: In the oil-free segment, the Company introduced low-pressure oil-free rotary screw compressors in the 75–200 kW range, catering to the stringent requirements of industries such as pharmaceuticals, glass, and power with improved efficiency. • Centrifugal Compressors: Continued the development of high flow compressor >10000cfm with improved efficiency. • Design for Sustainability: Aligned with its digital business strategy and long-term sustainability goals, the Company further strengthened the adoption of its Ecoplant solution for compressed air system monitoring and performance optimization, enabling customers to achieve improved efficiency, reduced energy consumption, and enhanced operational reliability For FY 2024-25 • Facility Enhancement and Energy Efficiency: Capital expenditure was directed towards upgrading facilities to support new product lines, with a strong emphasis on implementing energy-efficient measures across operations.

Business Responsibility and Sustainability Report (Contd..)

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

   Yes. The on-site supplier assessment is conducted to on-board the vendors. The assessment checks for variety of parameters which also include the ESG parameters related to but not limited to environmental protection, human rights and labor relations, cyber security, product compliance, and status of compliance with ISO 9001 and/or ISO 14001.

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

   71% of inputs was sourced sustainably (by value of business done with all suppliers)

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.**

   Company does not reclaim its products at the end of life. Hence, Company does not have an entity level procedure for safe reclaim of the Company's products for reusing, recycling, and disposing at the end of life.

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, A waste collection plan is prepared internally which is in line with the requirement of EPR. This is then submitted to the Central Pollution Control Board (CPCB) for compliances. Company considers it a business imperative that it ensures safe disposal of the pre-consumer and post-consumer packaging. The company, through appointed Waste Management Authority, has collected and sustainably disposed 70% of the plastic packaging waste i.e.21 MT of post-consumer plastic waste & pre-consumer/plant plastic waste as per the instruction from CPCB.

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?**

   We have not undertaken LCA for any of our products. However, as per Corporate strategic guidelines we have started DfS (Design for Sustainability) on all new product developments starting from this year. Process of DfS has already been initiated in projects like C2000, Kira etc. which would be completed during the course of next year.

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.**

   Not Applicable

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).**

   Presently we are not monitoring the recycled or reused input material in the process.

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:**

Elements of Consideration	FY2025-26			FY2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	0	21	0	0	20	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

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

Business Responsibility and Sustainability Report (Contd..)

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 Executives (Executives):

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	358	358	100	358	100	0	0	358	100	0	0
Female	44	44	100	44	100	44	100	0	0	0	0
Total	402	402	100	402	100	44	11	358	89	0	0
Other than Permanent Employees											
Male	85	85	100	85	100	0	0	0	0	0	0
Female	10	10	100	10	100	0	0	0	0	0	0
Total	95	95	100	95	100	0	0	0	0	0	0

b. Details of measures for the well-being of workers (Non-executives):

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Non-Executives											
Male	138	138	100	138	100	0	0	138	100	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	138	138	100	138	100	0	0	138	100	0	0
Other than Permanent workers (non-executives)											
Male	405	405	100	405	100	0	0	0	0	0	0
Female	9	9	100	9	100	0	0	0	0	0	0
Total	414	414	100	414	100	0	0	0	0	0	0

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

(BRSR Core Attribute 5: Enhancing Employee Wellbeing and Safety)

	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	0.32%	0.39%

Note: The cost incurred on well-being measures as a percentage of total revenue for FY 2024-25 has been revised, it now includes salaries paid to employees who availed maternity leave during the financial year FY 2024-25.

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

Yes, TÜV Rheinland (India) Pvt. Ltd.

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

Benefits	FY2025-26			FY2024-25		
	No. of employees covered as a % of total employees*	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	No	100	100	No
ESI*	NA	67.39	Yes	NA	NA	NA
Others – please specify	NA	NA	NA	NA	NA	NA

*None of our employees are eligible for ESI benefits as per ESI regulations

3. **Accessibility of workplaces**

Yes, company's manufacturing facility at Naroda has been designed keeping in mind inclusivity and accessibility, the main building at the facility is equipped with access ramps at entrance, wheelchair facility, and specially built washrooms with grab bars for support. The corporate office at Bangalore and office spaces at other locations have wheelchair facility.

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

Yes, the Company does have an equal opportunity policy which is in line with the Rights of Persons with Disabilities Act, 2016. Following is the weblink to access it online: https://www.irco.com/en-in/

5. **Return to work and Retention rates of permanent employees (executives) and workers (non-executive) that took parental leave.**

Sl. No.	Particulars	Permanent Employees (executives)			Permanent Workers (non-executives)		
		Male	Female	Total	Male	Female	Total
1	Returned to work rate	100.00%	33.33%	92.31%	0	0	0
2	Retention rate	78.38%	75.00%	78.05%	0	0	0

Business Responsibility and Sustainability Report (Contd..)

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

Yes/No (If Yes, then give details of the mechanism in brief)		Details of mechanism
Permanent Workers (non-executives)	Yes	Yes, procedure 1. First Instance • Employee should reach out to their immediate manager and try to amicably resolve the Grievance. • The manager shall take all reasonable measures to resolve the Grievance in a fair and transparent manner. • In the event that the Grievance remains unresolved for more than 10 working days or the Grievant is not satisfied with the resolution provided by their manager, they can submit their Grievance in accordance with the Grievance Procedure. • If the employee's Grievance is against their manager, they should submit their Grievance in accordance with the Grievance Procedure. 2. Grievance Redressal Groups • Central Grievance Redressal Group (CGRG): HR Leader + BU Leader + Compliance Leader • Local Grievance Redressal Group (LCRG): Site HR + Site Leader 3. Filing a Grievance • Format is shared in policy annexure • By email • By registered post or courier to the concerned office address 4. Time Limit for Filing a Grievance • Within 5 working days of the occurrence that gave rise to it • The CGRG/LGRG may grant an exemption in this regard, subject to the facts and circumstances of the matter 5. CGRG/LGRG within 5 working days • Send an acknowledgement to the Grievant, briefly outlining the next steps in this regard OR • Communicate to the Grievant that the Grievance does not fall within the Grievance Procedure and provide guidance on the appropriate forum (if applicable) 6. CGRG/LGRG Determination • Determine whether/not to: • Amicably resolve the Grievance by way of discussions between the Grievant and any other person OR • Initiate an internal inquiry into the Grievance • CGRG shall also determine whether the CGRG or the relevant LGRG will preside over the inquiry
Other than Permanent Workers (non-executives)	Yes	
Permanent Employees (executives)	Yes	
Other than Permanent Employees (executives)	Yes	

Yes/No (If Yes, then give details of the mechanism in brief)		Details of mechanism
		7. Mutual Settlement • If it is determined that the Grievance can be resolved amicably through discussions, then the CGRG/LGRG shall no later than, wherever possible, 15 working days from the receipt of a written Grievance take steps to amicably settle the matter with the Grievant 8. Inquiry • The CGRG/LGRG shall communicate to the Grievant, no later than, 15 working days from the receipt of a written Grievance of the decision to conduct an inquiry • Within 5 working days from inquiry communication, CGRG/LGRG to forward a copy of the Grievance to the concerned respondent • Respondent shall submit their responses to the CGRG/LGRG within a period of 10 working days, same to be provided to grievant within 5 working days of receipt • The CGRG/LGRG shall convene such number of hearings as may be deemed necessary in order to address the Grievance • Notice of such hearings (format in policy annexure), shall be given to all persons who are required to be present, at least 3 working days before a hearing is scheduled to take place • The Grievant and the Respondent is required to attend every hearing • If any party fails to attend a hearing without sufficient cause, the CGRG/LGRG may terminate the inquiry 9. CGRG/LGRG Responsibilities During Inquiry • Prepare and maintain records of the proceedings of each hearing • Summon (by way of notice) any employee to appear before them as a witness and also require any documents to be produced that would have a bearing on the inquiry 10. Inquiry Completion • Inquiry to be completed within a period of 90 working days from the date of its commencement • CGRG/LGRG shall prepare a report recording their findings and recommendations and submit this to the HR Leader / Compliance Leader or Business Leader of the Company (depending on the nature of the matter) 11. Appeals • Once the Grievance Procedure is completed, the Grievant shall be provided with a brief summary regarding the CGRG/LGRG's observations • The Grievant shall have the right to appeal against the outcome of the Grievance Procedure • Such appeals should be made by the Grievant to the Regional HR Director of the Company within a period of 15 working days from the date of receipt of the above summary 12. Reporting • The LGRG shall, wherever possible, submit quarterly reports to the CGRG listing out the Grievances that have been filed and the redressal that has been provided to the concerned employees

Business Responsibility and Sustainability Report (Contd..)

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

Category	FY2025-26			FY2024-25		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees (executives)	402	0	0	384	0	0
Male	358	0	0	341	0	0
Female	44	0	0	43	0	0
Total Permanent Workers (non-executives)	138	115	83.33	153	153	100
Male	138	115	83.33	153	153	100
Female	0	0	0	0	0	0

Note: Permanent Employees are not associated with unions. However, there are no restrictions from Company side to its employees to join any union.

8. Details of training given to employees (executives) and workers (non-executives)

Category	FY2025-26					FY2024-25				
	Total (A)	On Health and Safety Measures		On Skills upgradation		Total (D)	On Health and Safety Measures		On Skills upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees (executives)										
Male	443	443	100.00%	21	4.74%	449	449	100.00%	30	6.68%
Female	54	54	100.00%	0	0.00%	54	54	100.00%	0	0.00%
Total	497	497	100.00%	21	4.23%	503	503	100.00%	30	5.96%
Workers (non-executives)										
Male	543	543	100.00%	28	5.16%	517	517	100.00%	53	10.25%
Female	9	9	100.00%	0	0.00%	8	8	100.00%	0	0.00%
Total	552	552	100.00%	28	5.07%	525	525	100.00%	53	10.10%

9. Details of performance and career development reviews of employees (executives) and workers (non-executives)

	FY2025-26			FY2024-25		
	Total (A)	No. (B)	% (B/A)	Total (A)	No. (B)	% (B/A)
Employees (executives)						
Male	358	344	96.09	341	323	94.72
Female	44	39	88.64	43	37	86.04
Total	402	383	95.27	384	360	93.75
Workers (non-executives)						
Male	138	138	100	153	153	100
Female	0	0	0	0	0	0
Total	138	138	100	153	153	100

Note: Every employee is eligible for an annual performance and career development review. Workers are eligible for an annual performance as per wage agreement. The Company follows a financial year cycle i.e., April to March for performance and career development review. In the above table, % of employees / workers not covered are largely those who are employed for less than six months and they would be covered in next year's performance review.

Business Responsibility and Sustainability Report (Contd..)

10. Health and safety management system:

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

Yes. Company has implemented ISO 45001:2018 Occupational Health and Safety Management System (OHSMS) at the corporate office in Bangalore as well as the manufacturing plant at Naroda, Ahmedabad. This certification is valid till August 20, 2027. Annual internal audits are conducted to ensure continuous improvement in safety standards and performance.

Scope: Design, Manufacture, Supply of air compressors, Inert gas Compressors including reciprocating, centrifugal & rotary screw compressors, dryers, blowers including provision of system solution and supply of spare.

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

Being certified ISO 45001, the Company has a robust Hazard Identification and Risk Assessment (HIRA) process in place. Findings from dynamic Job Safety Assessments (JSAs) for non-routine activities, along with inputs from the Permit to Work (PTW) system, are considered during the development and review of the HIRA. As standard business practice, any process change or unsafe process triggers a review and necessary updates to the HIRA and associated procedures. The organization follows a systematic Management of Change (MOC) process, ensuring that risks arising from changes are effectively managed and the safety of the workforce is maintained throughout the change process.

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

Yes, The Company has robust processes and measures in place for reporting work-related hazards and enabling employees to remove themselves from unsafe situations. Through the established HIRA register and dynamic Job Safety Assessments (JSAs), workers are encouraged to report any EHS concerns arising from unsafe acts or conditions, as well as near-miss incidents.

Various initiatives are implemented to reduce hazards, risks, and incidents, including the periodic conduct of Behavior-Based Safety (BBS) observations, which involve observing individual behaviors and evaluating the consequences of those behaviors.

All employees are sensitized to key safety aspects through regular training programs. In addition, periodic safety meetings are conducted through the Safety Committee Forum and during employee town hall meetings, where details of any incidents are discussed along with corrective and preventive measures.

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

Yes, Company provides access to all employees and workers for non-occupational medical and healthcare services through annual health check-ups at the paneled hospitals.

Business Responsibility and Sustainability Report (Contd..)

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

(BRSR Core Attribute 5 : Enhancing Employee Wellbeing and Safety)

Safety incident/ numbers	Categories	FY2025-26	FY2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees (executives)	0	0
	Workers (non-executives)		
Total recordable work-related injuries	Employees (executives)	0	0
	Workers (non-executives)	0	0
No. of fatalities	Employees (executives)	0	0
	Workers (non-executives)	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees (executives)	0	0
	Workers (non-executives)	0	0

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

Yes, TÜV Rheinland (India) Pvt. Ltd.

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

The following measures have been taken to ensure health and safety at the workplace:

- An ergonomics improvement initiative has been initiated at the organizational level to enhance workplace conditions and reduce ergonomic risks.
- A Management of Change (MOC) procedure has been implemented to systematically address changes and associated risk controls.
- Identification badges are provided to all personnel trained to operate Material Handling Equipment (MHE) to ensure proper identification and authorization.
- Anti-collision devices have been installed on EOT cranes to prevent collision hazards between adjacent cranes.

13. Number of Complaints on the following made by employees (executives) and workers (non-executives)

	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

Note: No complaints have been reported from employees and workers of the Company

14. Assessments for the year:

	FY2025-26	
	No. of plants and office assessed (by entity or statutory authorities or third parties)	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	1*	100%
Working Conditions		

*for the plant located in Naroda, Gujarat

Business Responsibility and Sustainability Report (Contd..)

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.**

ISO 45001:2018 (OHSMS)

1) Additional insulation protection deployed on all the Test cell electrical (HT & LT) testing cables to prevent electrical incidents.

2) Existing cleaning agent (i.e. Thinner) replaced with eco-friendly chemical (i.e. Loctite 5460) to prevent the VOC content in the workplace and safeguard the employees.

14001:2015 (EMS)

1) Corrugated boxes shredder mechanisms installed at site to replace plastic packing in the aftermarket shipment and prevent plastic pollution.

2) Modified the water piping networks & installed water efficient faucet on all the taps including cooling water re-circulation system to reduce the water consumption

3) Treated water sample collection point has been defined & same was communicated to the concerned ETP operational team for further implementation.

Leadership indicators

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

Employees: Yes

Workers: Yes

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

This is being reviewed during initial supplier audits through audit questionnaire section "Human Rights and Labor Relations". Suppliers maintain legal documentations related to labor and wages, reviewed by government authorities.

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:**

Total No. of affected employees/workers

	FY2025-26	FY2024-25
Employees (executives)	0	0
Workers (non-executives)	0	0

No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment

	FY2025-26	FY2024-25
Employees (executives)	0	0
Workers (non-executives)	0	0

Business Responsibility and Sustainability Report (Contd..)

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

   No

5. Details on assessment of value chain partners:

	Total No. of value chain partners	No. of value chain partners that were assessed	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	490	78	48%
Working Conditions		78	48%

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

   No Risks were identified relating to Health and Safety practices during assessment of Value chain partners. No corrective actions are pending.

Business Responsibility and Sustainability Report (Contd..)

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**

   The Company defines key stakeholders as persons or groups of individuals or institutions who play an essential role in the business value chain and plays an important role in a company's long-term success. Key stakeholders can help companies minimize risks and grow their business. From an organizational of point of view, the key stakeholders are.

   - Government/regulators
   - Business associations/industrial bodies
   - Academic and research institutions
   - NGO's (Civil Society)
   - Investors/Shareholders
   - Customers
   - Employees
   - Suppliers
   - Distributors

   The processes of identifying key stakeholders are based on company's policy /regulatory issues, CSR Policy and focus areas, positioning thought leadership, promotion of business and also Innovation and technological development. Based on these factors, the key stakeholders to work with are identified.

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 (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)- Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
Government and other regulators	No	• Emails • Telephonic Calls • Face to Face Meetings • Committee Meetings	Quarterly/ Bi-monthly	• Certification • Foreign Manufacturing License • Production Linked Incentive Scheme benefits to Hydrogen Compression System
Employees	No	• Emails • Notice boards and digital display platforms • Employee engagement survey • Common/central announcements • Weekly meeting • Quarterly townhall	Need-based/ periodic	Strategy to achieve business numbers, tax awareness, safety awareness, career development, performance appraisal discussions, interaction with senior management, team building and engagement activities (festive celebrations, sports tournaments,) etc.

Business Responsibility and Sustainability Report (Contd..)

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)- Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
Workers	No	• Notice boards and digital display platforms • Employee engagement survey • Common/central announcements • Weekly meeting • Quarterly townhall • Monthly meeting with union office bearers • Shopfloor daily meeting (on production) • Monthly team dinners/lunch	Need-based/ periodic	Wage agreement and associated benefits, strategy to achieve business numbers, retirement plan, awareness on taxation, Kaizen improvement, earth day, safety week, festive celebrations, sports tournaments, etc.
Suppliers	No	Formal annual Suppliers meet, one-on-one meetings/ interactions	Annually/ need-based	Business related orientation, technical aspects, strategic plan overview/ action discussion, partnership avenues, product launches
Distributors	No	Formal annual Distributors meet, one-on-one meetings/ interactions	Annually/ need-based	Business related orientation, technical aspects, strategic plan overview/action discussion, partnership avenues, product launches
Customers	No	One-on-one interactions, customer events, customer service center, NPS survey	Annually/ need-based	Meeting customer's specific needs, timely availability of products and services, complaints regarding products and services, pre and post sales and service
Industry partners	No	• Emails • Telephonic Calls • Committee Meetings • Face to Face Meetings	Quarterly / Monthly based on need	• Positioning the thought leadership • Advocacy to Govt of India on manufacturing related issues. • Promotion of Business • Positioning thought leadership
Communities	Yes	NGO programs, Volunteering	Need-based	CSR activities on the following themes: providing education & skill development, healthcare, conservation of environment and community development
NGOs / Civil society organizations	No	• Emails • Telephonic Calls • Face to Face Meetings	Need-based	For implementing CSR Projects in the area of education & skill development, healthcare, conservation of environment and community development.
Investors	No	AGM	Annually	Business performance, new product development, capex plan, dividend distribution, business expansion

Business Responsibility and Sustainability Report (Contd..)

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.**

   Organization have Corporate Social Responsibility (CSR) committee comprised of Chairman and Board members. This committee periodically seeks report on implementation of CSR projects and meets to discuss on approved projects. Committee strictly monitor the quality of implementation of projects and ground level impacts.

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.**

   Consultation with the Stakeholders is paramount to us. To create long-term value, we take steps to understand each stakeholder group's needs and priorities through several mediums, including direct engagement or via delegated committees and forums.

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

   At Ingersoll Rand, we are committed to good corporate citizenship and believe that advancing the quality of life requires taking an active role in addressing the social issues impacting our company and communities. Company has continued its CSR initiatives to focus on providing education, skill development, healthcare, conservation of environment and community development. These initiatives focused on vulnerable/marginalized stakeholder groups.

   In Financial Year 2025-26, under CSR initiatives of the Company focused on following Initiatives:

   Skill development for Handicapped Persons

   Ingersoll Rand has paid Rs. 24 lakhs towards Skill development program for 150 students. 105 students are placed in Organized Retail, Tourism, Hospitality and E-Commerce Sectors.

   Mid –Day Meal Program

   8081 government and government aided school children benefited during the period 1st April 2025 to 31st March 2026

   Ingersoll Rand contribution Rs.85 lakhs

   No. of Meals – 1305757

   Mobile Science Center

   The Mobile Science Lab is a large well fitted van with lab equipment and models (Physics, Chemistry, and Biology) that travels with a driver and instructors to Govt run schools in Ahmedabad and Jodhpur. Instructors build on children's innate curiosity through models made from easily available reusable materials. In FY 2025-26 Mobile Science lab covered 25 School Visit with science model demonstration and covered 54016 students.

   Skill Development for PWD Candidates

   Apang Manav Mandal is dedicated to serve the physical disabled people (PWD candidates) with its motto to provide education, training & rehabilitation. In FY 2025-26 Ingersoll Rand supported course of 75 students. Average trainees per batch is 25 Students. 75 differently abled aspirants (PWD Candidates) trained in Digital Marketing and Graphic Design with 60% placement.

Business Responsibility and Sustainability Report (Contd..)

Sponsorship Program for Engineering Students

Ingersoll Rand took an innovative step and supported 100 financially deserving students for engineering courses. These students had secured admission based on merit in engineering colleges in Gujarat, but were unable to pursue due to lack of financial support. Candidates were selected from engineering colleges, which are approved by AICTE (All India Council for Technical Education). All students are in 3rd year and placement opportunity will be in 2027

Community Development through Mangrove Forest restoration

In a significant step towards environmental sustainability and community well-being, we partnered with an NGO and the Municipal Corporation at Raigad, Maharashtra under a public-private partnership, total 2500 number of Mango tress were planted in an area of 1.5 Acres. This ecologically vital project was successfully completed in under one year.

Upskilling of Government School teacher at Bengaluru and Mysore, Karnataka.

An amount of Rs. 24.61 lakhs was spent during the year on upskilling of Government School teachers. Total 24 schools were identified; 162 teachers and 3883 students benefited from this initiative.

Business Responsibility and Sustainability Report (Contd..)

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. employees workers covered (B)	% (B / A)	Total (A)	No. employees workers covered (B)	% (B / A)
Employees (executives)						
Permanent	402	402	100%	384	384	100%
Other than permanent	95	95	100%	119	119	100%
Total Employees	497	497	100%	503	503	100%
Workers (non-executives)						
Permanent	138	138	100%	153	155	100%
Other than permanent	414	414	100%	372	372	100%
Total Workers	552	552	100%	525	525	100%

2. Details of minimum wages paid to employees (executives) and workers (non-executives), in the following format:

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No.(C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees (executives)										
Permanent	402	0	0	402	100%	384	0	0	384	100%
Male	358	0	0	358	100%	341	0	0	341	100%
Female	44	0	0	44	100%	43	0	0	43	100%
Other than Permanent	95	0	0	95	100%	119	0	0	119	100%
Male	85	0	0	85	100%	108	0	0	108	100%
Female	10	0	0	10	100%	11	0	0	11	100%
Workers (non-executives)										
Permanent	138	0	0	138	100%	153	0	0	153	100%
Male	138	0	0	138	100%	153	0	0	153	100%
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent	414	269	64.98%	145	35.02%	372	352	94.62%	20	5.38%
Male	405	262	64.69%	143	35.31%	364	344	94.50%	20	5.50%
Female	9	7	77.78%	2	22.22%	8	8	100%	0	0

Business Responsibility and Sustainability Report (Contd..)

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

a. Median remuneration/ wages:

	FY2025-26			
	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (INR Lakhs)	Number	Median remuneration/ salary/ wages of respective category (INR Lakhs)
Board of Directors (BoD)	1	12	2	12
Key Managerial Personnel	2	207.73	-	-
Employees other than BoD and KMP (Executives)	356	18.09	44	12.29
Workers (Non-executives)	138	8.49	-	-

Note: Salary mentioned is only for permanent employees and workers.

b) Gross wages paid to females as % of total wages paid by the entity, in the following format:
(BRSR Core Attribute 6: Enabling Gender Diversity in Business)

	FY2025-26 Current Financial Year	FY2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	8.88%	8.33%

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

Yes, TÜV Rheinland (India) Pvt. Ltd.

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)

No. At present, Company does not have an India-specific focal point for addressing human rights impacts or issues caused or contributed to by the business. However, as per the IR's Global Human Rights Policy, which is applicable to all employees globally, Senior Vice President of Human Resources and Global Director of Diversity, Equity and Inclusion are accountable for human rights related aspects. The policy also lists out the modes of reporting suspected violations of the human rights policy which includes Ingersoll Rand Global Ethics Hotline number & Email ID.

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

Employees/workers are free to raise their concerns/grievances related to human rights through the appropriate authorities like Internal Complaints Committee (ICC), inquiry committee, safety committee forum, ethics hotline and email id. These complaints shall be investigated further and handled by the relevant authorities in a confidential manner.

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

	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Employees	0	0		0	0	
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labor	0	0	-	0	0	-
Forced Labor/Involuntary Labor	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Workers						
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labor	0	0	-	0	0	-
Forced Labor/Involuntary Labor	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

   (BRSR Core Attribute 6 : Enabling Gender Diversity in Business)

	FY2025-26 Current Financial Year	FY2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

   Yes, TÜV Rheinland (India) Pvt. Ltd.

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

   IR's global Code of Conduct states that the organization has a strict non-retaliation policy. If a complainant feels retaliated against for raising a concern/helping investigate a concern, the person can reach out to Global Ethics Hotline or the Legal or Compliance Department. Furthermore, the global human rights policy clearly states that no retaliatory action will be tolerated against the complainant for reporting, in good faith, a violation or suspected violation of the Policy. Except where restricted by local laws, each employee is required to cooperate in any internal or external investigation of suspected wrongdoing.

   The company has commissioned an Internal Complaints Committee (ICC) to investigate into the complaints of sexual harassment. The inquiry committee shall maintain confidentiality of the complainant, the respondent, and the witnesses. The Company shall ensure that the complainant(s) and the witness(es) are not subjected to any unfavorable treatment whatsoever during the course of her/his employment.

   With respect to whistle blower cases, the identity of the complainant and the witnesses (if any), will be kept confidential to the extent possible and any such disclosure will be made only on a need-to-know basis and the requirements of the investigation by the Audit committee. As per the Company's whistleblower policy, complete protection will be given to Whistle Blower against any unfair practice like retaliation or any type of harassment, biased behavior or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his/her duties or functions including making further Protected Disclosure. However, the complainant may face disciplinary action if the allegations were found to be made despite knowing it to be false or bogus or with a male fide intention.

Business Responsibility and Sustainability Report (Contd..)

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

   Yes. Human rights requirements form a part of Company's business agreements and supplier contracts. For suppliers, we expect human rights compliance as they have to abide by Ingersoll Rand's supplier code of conduct which explicitly states prohibition of child and forced labor, discrimination and harassment, and mandates compliance to applicable wage and hour laws, and freedom of association. Suppliers shall ensure full compliance with all local laws and regulations including but not limited to anti-bribery and anti-corruption, data protection, minimum wages, prevention of sexual harassment, and payment of statutory dues.

10. **Assessment for the year**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual harassment	0
Discrimination at workplace	0
Child labor	0
Forced/involuntary labor	0
Wages	0
Others – please specify	0

11. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.**

    Not Applicable

Leadership indicators

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

   None, as we did not observe any human rights related grievance or complaint.

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

   No human rights due diligence conducted.

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 your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual harassment	0%
Discrimination at workplace	0%
Child labor	48%
Forced/involuntary labor	48%
Wages	48%
Others – please specify	0%

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

   Not Applicable

Business Responsibility and Sustainability Report (Contd..)

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

Essential indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:
   (BRSR Core Attribute 3: Energy footprint)

Parameter	Units	FY2025-26	FY2024-25
From renewable sources			
Total electricity consumption (A)	GJ	3459.48	3699.24
Total fuel consumption (B)	-	-	-
Energy consumption through other sources (C)	-	-	-
Total energy consumed from renewable sources (A+B+C)	GJ	**3459.48**	**3699.24**
From non-renewable sources	-		-
Total electricity consumption (D)	GJ	7065.55	7535.92
Total fuel consumption (E)	GJ	931.11	1090.81
Energy consumption through other sources (F)	-	-	-
Total energy consumed from non-renewable sources (D+E+F)	GJ	**7996.66**	**8626.73**
Total energy consumed (A+B+C+D+E+F)	GJ	**11456.14**	**12325.97**
Revenue (in INR Lakhs)	INR Lakhs	**139237**	**133629**
Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations in rupees)	GJ/INR Lakhs	**0.082**	**0.092**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/INR Lakhs	**0.019**	**0.021**
Energy intensity in terms of physical output	-	Not Monitored	Not Monitored
Energy intensity (optional) – the relevant metric may be selected by the entity	-	Not Applicable	Not Applicable

Note: The revenue from operations has been adjusted for PPP using the latest PPP conversion factor published by the International Monetary Fund for India for the year 2026, which is 20.34.

Note: The electricity and fuel consumption figures for FY 2025-26 also include electricity usage at the corporate office in Bangalore and fuel consumption in owned vehicles used at the Naroda manufacturing facility. Also the data for total energy consumed and consumption, total energy consumed and intensity for FY 2024-25 is revised to include the energy generated from PNG consumption.

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

Yes, TÜV Rheinland (India) Pvt. Ltd.

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, since Company does not come under the category of Designated Consumers.

3. **Provide details of the following disclosures related to water, in the following format:**
   (BRSR Core Attribute 2 : Water footprint)

Parameter	Units	FY2025-26	FY2024-25
Water withdrawal by source (in kiloliters)			
(i) Surface water	KL	0	0
(ii) Groundwater	KL	0	0
(iii) Third party water (Municipal water)	KL	12902	15040
(iv) Seawater / desalinated water	KL	0	0

Parameter	Units	FY2025-26	FY2024-25
(v) Others	KL	0	0
Total volume of water withdrawal (in kiloliters) (I + ii + iii + iv + v)	**KL**	**12902**	**15040**
Total volume of water consumption (in kiloliters)	**KL**	**12902**	**15040**
Revenue (in INR Lakhs)	INR Lakhs	139237	133629
Water intensity per rupee of turnover (Water consumed / turnover)	KL/INR Lakhs	0.092	0.113
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/INR Lakhs	0.021	0.027
Water intensity in terms of physical output	-	Not Monitored	Not Monitored
Water intensity (optional) – the relevant metric may be selected by the entity	-	Not Applicable	Not Applicable

Note: The source of water for FY 2024-25 is GIDC supply water consumed in Naroda manufacturing facility and therefore the source is now revised to third party (Municipal Water). The water consumption for FY 2025-26 includes usage from both the Naroda manufacturing facility and the corporate office in Bangalore. For FY 2025-26 the source of water for Naroda manufacturing facility is GIDC supply water and for Bangalore corporate office is BWSSB supply water. Therefore, the source for FY 2025-26 is third party (Municipal Water).

Note: The revenue from operations has been adjusted for PPP using the latest PPP conversion factor published by the International Monetary Fund for India for the year 2026, which is 20.34.

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

Yes, TÜV Rheinland (India) Pvt. Ltd.

4. **Provide the following details related to water discharged:**
   (BRSR Core Attribute 2 : Water footprint)

Parameter	FY2025-26 Current Financial Year	FY2024-25 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	**0**	**0**
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	0	0

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

Yes, TÜV Rheinland (India) Pvt. Ltd.

Business Responsibility and Sustainability Report (Contd..)

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

   Yes. Our manufacturing facility at Naroda has installed efficient wastewater treatment plants (ETP and STP).

   - Industrial effluent is treated in the in-house ETP. The treated effluent generated at the ETP is further subjected to tertiary treatment comprising of RO and UV. 100% of the resulting treated wastewater is reused in the process i.e. Paint Shop (Approx. 2 KL /Day). The Remaining RO residue is disposed off in the evaporators.
   - Domestic effluent is treated in the STP and treated wastewater is used for our landscaping purpose and toilet flushing

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

Parameter	Please specify unit	FY2025-26	FY2024-25
NOx	µg/m3	16.14	19.63
SOx	µg/m3	14.67	13.29
Particulate matter (PM10)	µg/m3	43.19	50.93
Particulate matter (PM2.5)	µg/m3	0	0
Volatile organic compounds (VOC)	µg/m3	0	0
Hazardous air pollutants (HAP)	µg/m3	0	0
Others – please specify	µg/m3	0	0

Note: Only the air emissions of manufacturing facility at Naroda were considered for the calculation. The facility at Naroda represents the significant location of operation for IRIL. Furthermore, the statistics presented in the table represent annual average values of the various air emission parameters.

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format: (BRSR Core Attribute 1: Green-house gas (GHG) footprint)**

Parameter	Unit	FY2025-26	FY2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	62.28	72.99
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	5016.53	5350.50
Total Scope 1 and Scope 2 emissions	Metric tonnes of CO2 equivalent/INR Lacs	5078.81	5423.49
Revenue (in INR Lakhs)	INR Lakhs	139237	133629
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric tonnes of CO2 equivalent/ INR Lakhs	0.036	0.039
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO2 equivalent/ INR Lakhs	0.008	0.008
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	Not Monitored	Not Monitored
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	0	0

Note: The revenue from operations has been adjusted for PPP using the latest PPP conversion factor published by the International Monetary Fund for India for the year 2026, which is 20.34.

Note: In FY 2025-26 the Scope 1 emissions include the fuel consumption in owned vehicles from the manufacturing facility at Naroda and the scope 2 emissions include the electricity consumption from the corporate office at Bangalore. Also, the data for total scope 1 emissions, total scope 1 and 2 emissions and intensity for FY 2024-25 is revised to include the emissions generated from PNG consumption.

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

Yes, TÜV Rheinland (India) Pvt. Ltd.

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

Yes, we have implemented the following projects to reduce Greenhouse Gas (GHG) emissions through energy conservation. Brief details of these projects are provided below:

a) Replacement of Motors: Replaced 30 conventional motors with energy-efficient IE4 motors and optimized motor ratings based on actual load requirements.

Energy Savings: 174,000 kWh per annum

GHG Reduction: 126 tons per annum

b) Installation of Energy Saver Devices on VRV System: Installed 70 energy saver devices on the office VRV system to establish effective operational temperature control.

Energy Savings: 140,000 kWh per annum

GHG Reduction: 101 tons per annum

c) Installation of Solar Water Heater: Installed a solar water heating system for canteen operations to optimize natural gas consumption.

GHG Reduction: 2.2 tons per annum

d) Replacement of Induction Heaters: Replaced conventional induction heaters with energy-efficient heaters in the Rotary and Centac areas.

GHG Reduction: 3.5 tons per annum

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

(BRSR Core Attribute 4: Embracing circularity – details related to waste management by the entity)

Parameter	FY2025-26	FY2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	53.42	36.65
E-waste (B)	0	0.56
Bio-medical waste (C)	0.02	0.02
Construction and demolition waste (D)	0	0
Battery waste (E)	6.54	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	25.60	23.30
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	446.00	435.83
Total (A+B+C+D+E+F+G+H)	**531.58**	**496.36**
Revenue (in INR Lakhs)	139237	133629
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.003	0.004
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0009	0.0009
Waste intensity in terms of physical output	Not Monitored	Not Monitored
Waste intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

Parameter	FY2025-26	FY2024-25
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	446	497
(ii) Re-used	94	84
(iii) Other recovery operations – Sludge recovery plant	0	0
Total	540	581
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.02	0.02
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0.02	0.02

Note: The revenue from operations has been adjusted for PPP using the latest PPP conversion factor published by the International Monetary Fund for India for the year 2026, which is 20.34.

Note: The generation of waste in FY 2024-25 is not equal to disposal. In FY 2024-25, waste from previous year is also disposed.

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

Yes, TÜV Rheinland (India) Pvt. Ltd.

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

    Waste generation being an inevitable part of manufacturing process, efforts have been taken to create value from waste. With an aim to divert a significant quantum of waste from going to the landfills, the Company has adopted systems and procedures that helps repurpose used material and reintroduce excess material into the production process. The Company follows the '3R' strategy of Reduce, Reuse and Recycle for our waste management. The Company follows legally prescribed procedures and applies environmentally sound disposal techniques for disposing hazardous waste whereas the non-hazardous waste is sold to authorized recyclers.

    The company has implemented use of low air pressure system for painting operations which has reduced solvent and paint emissions. Furthermore, the company has transitioned to using low VOC paint instead of traditional paints in the process. Since VOCs evaporate, subsequently transferring harmful chemicals into the air, switching to low VOC paint is better for improving air quality as these paints off-gas lesser than the traditional paints.

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:**

    Not applicable, as Company does not have operations in any eco sensitive areas.

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

    Our current operations don't fall under the purview of EIA notification; thus, we haven't undertaken EIA in FY 2025-2026

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

Business Responsibility and Sustainability Report (Contd..)

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 compliant with all the applicable environmental law/regulations.

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

Parameter	Units	FY2025-26	FY2024-25
Water withdrawal by source (in kiloliters)			
(i) Surface water	KL	0	0
(ii) Groundwater	KL	0	0
(iii) Third party water	KL	0	0
(iv) Seawater / desalinated water	KL	0	0
(v) Others (Municipal water)	KL	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	KL	0	0
Total volume of water consumption (in kiloliters)	KL	0	0
Turnover	INR Lakhs	139237	133629
Water intensity per rupee of turnover (Water consumed / turnover)	KL/INR Lakhs	0	0
Water intensity (optional) – the relevant metric may be selected by the entiry	-	0	0
Water discharge by destination and level of treatment (in kilolitres)	-	0	0
(i) Into Surface water	KL	0	0
- No treatment	KL	0	0
- With treatment – please specify level of treatment	KL	0	0
(ii) Into Groundwater	KL	0	0
- No treatment	KL	0	0
- With treatment – please specify level of treatment	KL	0	0
(iii) Into Seawater	KL	0	0
- No treatment	KL	0	0
- With treatment – please specify level of treatment	KL	0	0
(iv) Sent to third-parties	KL	0	0
- No treatment	KL	0	0
- With treatment – please specify level of treatment	KL	0	0
(v) Others	KL	0	0
- No treatment	KL	0	0
- With treatment – please specify level of treatment	KL	0	0
Total water discharged (in kilolitres)	KL	0	0

Business Responsibility and Sustainability Report (Contd..)

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

Parameter	Unit	FY2025-26	FY2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	**Metric tonnes of CO2 equivalent**	-	-
Revenue (INR Lakhs)	INR Lakhs	139237	133629
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent/ INR Lakhs	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Currently we don't measure Scope 3 emissions

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

   Not Applicable, since none of our operations are located near ecologically sensitive areas

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	To install energy saver on office AC units (VRV)	Energy savers (70 Nos.) have been installed on all the office VRV air conditioners to establish temperature control and freeze the temperature set points to optimize the HVAC	• Reduce 140000 Kwh saving / Annum • Reduce 102 Tons CO2e GHG Emission
2	To replace part cleaning agent (Thinner) with low hazardous cleaning chemicals (Loctite 5460)	Replaced high hazardous parts cleaning agent (i.e. Thinner) with low intensity chemical (i.e. Loctite 5460) to improve workplace condition by reducing VOC contents in the workplace	• Reduce 60 Tons CO2e of GHG emission
3	Installed organic waste composting machine (in-house safe disposal of organic waste)	Installed Organic waste composting machine (150 Kgs / Day capacity) Machine is treating the waste food and gardening waste and generating quality manure	• 100% disposal of biodegradable waste • Generated 1500 kgs manure / annum

Business Responsibility and Sustainability Report (Contd..)

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

   Yes. We have a defined "On Site Emergency Plan". The objective of the "On Site Emergency Plan" envisages the complete management activities and safety precautions being observed for prevention and control of accidents as well as action plans in the event of disastrous accidents. The objective is also to provide guidelines for handling emergencies involving situations arising out of accidents and errors in plant operations. The emergency control & communication system will be monitored by our Operational Director, Site Controller, Incident Controller and other key personnel to ensure effective coordination and timely response during emergencies.

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

   No Significant Effect arising from the value chain of entity. We have taken measures to control product by reviewing RoHS compliant material (Restrictive of Hazardous Substance) and TSCA 2021 free chemicals (Toxic Substance Control Act 2021) usages throughout supply chain. For example, Trivalent Plating used on zinc plated components, RoHS compliant powder coating and electrical wiring.

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

   48%

Business Responsibility and Sustainability Report (Contd..)

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.

   One

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

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)	Remarks (if any)
1	Confederation on Indian Industries (CII)	State and National Level	-

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
Not Applicable - There was no case of anti-competitive conduct		

Leadership indicators

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

Sl. 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
None					

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
In FY 2025-2026, we haven't carried out any such activity which mandatorily requires SIA.					

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

Sl. No.	Name of project for which R&R is ongoing	State	District	No. of projects affected Families (PAFs)	No. of PAF's covered by R&R	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
Not Applicable. In FY 2025-2026, we haven't carried out any such activity which mandatorily requires R&R							

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

Not Available

4 Percentage of input material (inputs to total inputs by value) sourced from suppliers:
(BRSR Core Attribute 7: Enabling Inclusive Development)

	FY2025-26	FY2024-25
Directly sourced from MSMEs/ small producers	33%	37%
Directly from within India	73%	74%

Note: The numbers provided above is procurement of raw material only.

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

Yes, TÜV Rheinland (India) Pvt. Ltd.

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
(BRSR core attribute 7: Enabling Inclusive Development)

Location	FY2025-26	FY2024-25
Rural	0	0
Semi-urban	0	0
Urban	0	0
Metropolitan	100%	100%

Note: The FY 2024-25 data has been revised following a review of city classifications in line with RBI definition of metropolitan and other areas. Therefore, certain locations that were previously classified as urban have been now reclassified as metropolitan cities and the percentage has been revised to 100%.

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

Yes, TÜV Rheinland (India) Pvt. Ltd.

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):

   Not Applicable.

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 (INR)
1	Gujarat	-	25,194,447
2	Haryana	-	3,222,833
3	Karnataka	-	10,284,584
4	Maharashtra	-	2,399,000
5	New Delhi	-	2,400,000
6	Orissa	-	4,000,000
7	Rajasthan	-	13,586,219

*While none of our CSR initiatives are currently located in the government-designated aspirational districts, our programmes are strategically implemented in regions where they can deliver the most meaningful and scalable impact. We remain committed to inclusive development and continuously evaluate opportunities to extend our reach to underserved geographies.

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

   No

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

   Not Applicable

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

   Not Applicable

Business Responsibility and Sustainability Report (Contd..)

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:

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

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

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

6. Details of beneficiaries of CSR Projects:

Sl. No.	CSR Project	Total no. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Sponsored Sarthak - Skill development program for handicapped persons	150	100%
2	Partnered with Akshaya Patra to provide mid-day meals in Naroda, Gujarat, and Puri, Orisa promoting nutrition and education.	8,081	100%
3	Supported Smile Foundation in delivering mobile healthcare services through the Smile on Wheels project in Ahmedabad, Gujarat.	15,287	100%
4	Supported Agastya Foundation in operating a Mobile Science Center, in Govt run schools at Ahmedabad and Jodhpur through science education.	54,016	100%
5	Partnered with Apang Manav Mandal to deliver skill development programs for persons with disabilities in Ahmedabad, Gujarat.	75	100%
6	Enabled Foundation for Excellence to award scholarships to engineering students across multiple colleges in Gujarat.	100	100%
7	Supported Forrest – Mangrove restoration environmental sustainability and community well-being, we partnered with an NGO and the Municipal Corporation at Raigad, Maharashtra	Large public benefiting from 2500 plants	100%
8	Supported Narayan Seva Santhan - corrective surgeries artificial limbs	600	100%
9	Partnered with Meghashyala Upskilling of Government School teachers.	162 teachers 3,883 Students	100%
10	Sponsored HelpAge for Cataract Surgeries	700	100%
11	Contributed to NSDC's Skill Development for Automotive Machining Operators in New Delhi, NCR	300	100%
12	Mahesh Foundation - Procuring of 480 benches and 10 smart boards.	1,460	100%

Business Responsibility and Sustainability Report (Contd..)

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.**

   The Customer Support Center is used as a platform for external grievance handling by customers and channel partners.

   They can lodge grievance by just sending a mail or making a call on the dedicated toll-free number and it acts as a singlepoint of contact for all queries and complaints. This is a robust customer support service having end-to-end tracking mechanism with -

   - 80% of the calls are being answered
   - 20% of the calls are being called back
   - Guaranteed response within one hour
   - 100% of all inquiry / service request receive follow-up communication everyday
   - Average complaint closure tenure is 8 days.

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

	Turnover with respect to: (INR Lakhs)	As a percentage to total turnover
Environmental and social parameters relevant to the product	139237	100%
Safe and responsible usage	139237	100%
Recycling and/or safe disposal	0	0

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

	FY2025-26			FY2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	NA	NA	NA	NA	NA	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

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

Business Responsibility and Sustainability Report (Contd..)

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.

   An IT Security framework has been established based on NIST CSF, NIST 800-171, NIST 800-53 and ISO 27001.

   Ingersoll Rand Inc., which is our ultimate holding company, has developed a Privacy Policy. The privacy policy is available on our intranet.

   At Ingersoll Rand ("IR") we are committed to protecting the information that we hold about our employees, temporary staff, partners, trainees/apprentices, agency staff and self-employed consultants and respecting their privacy. We want to be clear about the information that we keep as well as how we look after it and what we use it for. This Privacy Notice provides more detail on this and how we comply with applicable data protection legislation. The policy can be accessed at: https://www.irco.com/en-in/terms.

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 / service**

   Nil

7. **Provide the following information relating to data breaches:**

   (BRSR Core Attribute 8: Fairness in Engaging with Customers and Suppliers)

   a. Number of instances of data breaches - Zero

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

   c. Impact, if any, of the data breaches -Not Applicable

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

   Yes, TÜV Rheinland (India) Pvt. Ltd.

Leadership indicators

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

   a. Ingersoll Rand Website - https://www.irco.com/en-in/invest

   b. Social media – LinkedIn - https://www.linkedin.com/company/3199022/admin/feed/posts/

   c. Others – Trade Magazines – Not Applicable

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

   Ingersoll Rand Innovative development of intrinsically sustainable products delivers efficiency, circularity and safety to customers across all sectors /markets / regions. Every product that Ingersoll Rand supply to customer will have safety manual, drawing and procedures to use the products as per Industry Standards. Ingersoll Rand also has strong experienced service team across the country who are continuously in touch with customers and train and sensitize them about machine operation and safety for efficient utilization of machine. Ingersoll Rand deliver the products that protect the health and safety of our customers' associates. This includes technicians, operators, engineers, assemblers, and other personnel who install, operate, maintain and organization has technology in place where service team can monitor machine performance (including safety aspect) remotely.

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

   Not applicable, as we are not in the business of providing essential services.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey regarding 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)**

   No

Business Responsibility and Sustainability Report (Contd..)

IRIL BRSR CORE 2025-26 LIMITED ASSURANCE REPORT

Independent Limited Assurance Report to Ingersoll Rand (India) Limited on their Business Responsibility & Sustainability Report (BRSR) FY 2025-26 Core Disclosures as part of the Integrated Annual Report.

To the Management of Ingersoll Rand (India) Ltd., Bengaluru, India

Introduction

TÜV Rheinland (India) Pvt. Ltd. ("TÜVR ") was engaged by Ingersoll Rand (India) Ltd. ("IRIL") to provide an independent limited assurance on its BRSR (Business Responsibility & Sustainability Report) core disclosures for FY 2025-26 ("the Report"). The scope of the Report comprises the reporting period of FY 2025-26. The Report is prepared by IRIL based on SEBI's (Securities and Exchange Board of India) BRSR guidelines. The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC), International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

Objectives

The objective of this limited assurance engagement was to review objective evidence to assess the accuracy, completeness, consistency, transparency, and reliability of the sustainability-related disclosures presented in the Report, in accordance with the BRSR reporting requirements and the criteria outlined below.

Intended Users

This BRSR Assurance Report is intended to be a part of the Integrated Annual Report of Ingersoll Rand (India) Limited.

Responsibilities

The management of IRIL is solely responsible for the preparation and presentation of the Report. Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report to ensure that it is free from material misstatement, whether due to fraud or error.

Whereas TÜVR is responsible for providing independent limited assurance and expressing a conclusion on the data and assertions presented in the Report, based on the assurance procedures performed in accordance with the agreed scope and criteria described below. TÜVR does not accept or assume responsibility to any party other than IRIL or for any purpose other than this engagement. This assurance statement represents TÜVR's independent and impartial opinion on the information and data covered within the scope of the engagement.

Assurance Scope

The assurance has been provided for the BRSR core disclosures with reference to SEBI's "BRSR Core - Framework for assurance and ESG disclosures for value chain" vide circular no. SEBI/HO/CFD/CFD-SEC- -2/P/CIR/2023/122 dated 12th July 2023 as presented by IRIL in its Report along with other applicable disclosures. The assurance boundary covered one manufacturing site located at Naroda, Gujarat and seven offices, including Corporate Office at Bengaluru, Karnataka, India, in accordance with SEBI's BRSR guidelines. The scope of the assurance engagement included verification of the data and information relating to the BRSR core disclosures as mentioned in Annexure A.

Business Responsibility and Sustainability Report (Contd..)

IRIL BRSR CORE 2025-26 LIMITED ASSURANCE REPORT (Contd..)

Assurance Criteria

TÜVR conducted the assurance work in accordance with the requirements of 'Limited Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.
- International Standard on Assurance Engagements (ISAE) 3410 for 'Assurance Engagements on Greenhouse Gas Statement'.

A limited assurance engagement involves a lower level of evidence gathering than a reasonable assurance engagement and primarily comprises inquiries, analytical procedures and selective sampling based on the professional judgement of the assurance provider. A materiality threshold level of 5% was applied for the engagement. The assessment of compliance and materiality was performed against the applicable calculation methodologies and reporting criteria mentioned below:

Methodology

TÜVR performed the assurance engagement using a risk-based approach to obtain information, explanations, and evidence considered necessary to provide a limited level of assurance. The engagement comprised document reviews, analytical procedures, and interviews with relevant personnel regarding the reported information and supporting records for FY 2025-26. The assurance activities were carried out during June-July 2026 and included both onsite verification at IRIL's Corporate Office in Bengaluru and review of records made available digitally.

The assessment included the following:

- Assessment of the Report prepared in accordance with SEBI's BRSR guidelines.
- Review of the processes and systems used for the collection, consolidation, and reporting of data.
- Examination and review of documents, data, and other relevant information made available at IRIL's Corporate Office and through digital means.
- Interviews with key personnel responsible for data collection, management, and reporting.
- Assessment of the appropriateness of assumptions, estimation techniques, and thresholds adopted by IRIL for data compilation and analysis.
- Sample-based verification of the BRSR Core disclosures for the reporting period from 1 April 2025 to 31 March 2026.
- Obtaining sufficient and appropriate documentary evidence to support the assurance conclusion. Detailed observations and recommendations, where applicable, were communicated separately to the management through a management report.

Exclusions

The scope of our assurance engagement excludes the following matters and, accordingly, no conclusion has been expressed thereon:

- Assessment of the commercial merits, technical feasibility, accuracy of claims, or compliance with applicable laws and regulations. We have also not evaluated management's judgements relating to commercial or business risks.
- Operations and activities of the Company outside the reporting boundary defined in the Section A: *General Disclosures-S. No.13 of the Business Responsibility and Sustainability Report* contained in the Integrated Annual Report.
- Statements made by the Company relating to its strategy, progress against goals (other than those included within the assurance scope), opinions, beliefs, aspirations, expectations, future intentions, and assertions concerning intellectual property rights or other competitively sensitive matters.
- Any data or information relating to period outside the defined reporting period of 1 April 2025 to 31 March 2026.

Business Responsibility and Sustainability Report (Contd..)

IRIL BRSR CORE 2025-26 LIMITED ASSURANCE REPORT (Contd..)

Conclusion

TÜVR reviewed the BRSR core disclosures provided by IRIL in its BRSR as a part of Integrated Annual Report FY 2025-26. Based on the data and information provided by IRIL, TÜVR concludes that there is no evidence that the sustainability data and information presented in the Report is not materially correct as per BRSR reporting guidelines.

Competence and Independence

TÜV Rheinland (India) Pvt. Ltd. is an independent assurance, certification and testing organization and member of the international TÜV Rheinland Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience, and qualification of the assurance professional. TÜVR hereby declares that there is no conflict of interest with the Ingersoll Rand (India) Limited.

For TÜV Rheinland (India) Pvt. Ltd.

Mr. Sumit Chowdhury
Regional Sustainability Manager
India, Middle East and Africa

July 13, 2026

Mr. Prashant Bhandare
LFM & General Manager
Customised Service (BS), India

July 13, 2026