MP BIRLA GROUP

Universal Cables Limited
Regd. Office & Works :
P.O. Birla Vikas, Satna - 485 005 (M.P.), India.
P : 07672-257121 to 257127, 414000
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Ref : UCL/SEC/2026-27 10th July, 2026

BSE Limited Corporate Relationship Department Phiroz Jeejeebhoy Towers, Dalal Street, **Mumbai – 400 001** **Scrip Code: 504212**	**National Stock Exchange of India Ltd.** Listing Department, Exchange Plaza, Bandra-Kurla Complex, Bandra (East), **Mumbai – 400 051** **Scrip Code: UNIVCABLES EQ**

Dear Sirs,

Subject: Business Responsibility and Sustainability Report for the financial year 2025-26 pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ('BRSR') for the financial year 2025-26 which also forms a part of the Annual Report of the Company for the financial year 2025-26.

The Business Responsibility and Sustainability Report (BRSR) forming part of the Annual Report 2025-26 is also available on the website of the Company i.e. https://www.unistar.co.in.

This is for your information and records.

Thanking you,

Yours faithfully,
For UNIVERSAL CABLES LIMITED

(Ajay Kumar Sharma)
Company Secretary

UNIVERSAL CABLES LTD. P.O. BIRLA VIKAS SATNA (M.P.)

Encl : As above.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

The present report has been formulated in accordance with the SEBI Guidelines for Business Responsibility and Sustainability Reporting (BRSR). Its principal aim is to enhance transparency by showcasing how businesses generate value through active contributions to a sustainable economy. The report serves to emphasize our steadfast dedication to fostering sustainable development and creating enduring value for our stakeholders.

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

S. No.	Particulars	Response
1.	Corporate Identity Number (CIN) of the Listed Entity	L31300MP1945PLC001114
2.	Name of the Listed Entity	Universal Cables Limited
3.	Year of incorporation	1945
4.	Registered office address	P.O. Birla Vikas,Satna – 485005 (M.P.), India
5.	Corporate address	5th Floor, Signature Tower – III, Tower 'C' Sector 15-II, NH-8, Near 32nd Avenue, Gurugram, Haryana-122001, India
6.	E-mail	headoffice@unistar.co.in
7.	Telephone	+91-7672 257121-127/+91 7672 414000
8.	Website	www.unistar.co.in
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	INR 34,69,53,810
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Shri Y.S.Lodha Managing Director & Chief Executive Officer Phone: +91 9404098160/ +91 7672 414000 e-mail: headoffice@unistar.co.in
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).	The disclosures under this report are made on standalone basis.
14.	Name of the assessment or assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. PRODUCTS AND SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Power (Electrical) and other Cables, Wires and related turnkey Projects	94.07%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Power (Electrical) and other Cables, Wires and related turnkey projects	31300	94.07%

III. OPERATIONS

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	2	24	26
International	0	1	1

19. Markets served by the entity:

a) Number of locations

Locations	Number
National (No. of States)	36
International (No. of Countries)	32

b) Contribution of exports:

What is the contribution of exports as a percentage of the total turnover of the entity?	5.59%

c) Type of Customers

A brief on types of customers	The Company is a leading manufacturer of Power and Control Cables, Optical Fibre Cables, and Capacitors, with a distinguished legacy and a proven track record of excellence. Backed by an extensive product portfolio and cutting-edge technology, the Company has consistently positioned itself at the forefront of the industry. Strategic technological collaborations with global industry leaders have enabled the Company to stay ahead of market demands and maintain a competitive edge. Its flagship brand, "UNISTAR," is widely acknowledged as a pioneer and benchmark in the Indian cable industry. In addition to manufacturing and supplying Cables and Capacitors, the Company is actively engaged in executing turnkey projects in the Transmission and Distribution (T&D) segment of the power sector. The Company serves a diverse and comprehensive customer base, encompassing a wide range of sectors across both public and private domains. Its clientele includes: • Power Sector (Generation, Transmission, and Distribution) • Oil and Petrochemical Industries • Mining Industries • Steel Plants • Cement Plants • Shipbuilding Industry (Naval and Mercantile) • Offshore and Onshore Oil Rigs • Railways (Rolling Stock) • Defense Sector • Wind Energy Projects • Heavy Engineering Industries • Nuclear Power Plants • Solar Energy Farms • Submarine Cable Applications • EPC Contractors • Real Estate Developers • Overseas Customers The Company's products are trusted by nearly all power utilities (State and Central), as well as prominent players in the private sector.

	Driven by a commitment to quality, performance, and innovation, the Company strives to deliver superior products and services to its valued customers. It fosters long-term partnerships built on trust, reliability, and mutual growth.

IV. EMPLOYEES

20. Details at the end of the year of financial year:

a) Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1	Permanent (D)	519	513	98.84%	6	1.16%
2	Other than Permanent (E)	137	135	98.54%	2	1.46%
3	Total Emp. (D + E)	656	648	98.78%	8	1.22%
Workers						
1	Permanent (F)	313	313	100.00%	0	0.00%
2	Other than Permanent (G)	1574	1574	100.00%	0	0.00%
3	Total Workers (F + G)	1887	1887	100.00%	0	0.00%

b) Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently Abled Employees						
1.	Permanent (D)	1	1	100.00%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	Total differently abled employees (D + E)	1	1	100.00%	0	0.00%
Differently Abled Workers						
1.	Permanent (F)	1	1	100.00%	0	0.00%
2.	Other than Permanent (G)	1	1	100.00%	0	0.00%
3.	Total differently abled workers (F + G)	2	2	100.00%	0	0.00%

21. Participation/Inclusion/Representation of women:

Category	Total (A)	No. and percentage % of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14.29%
Key Management Personnel	3	0	0.00%

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8.41	16.67	8.51	10.57	50.00	11.21	8.08	0.00	8.08
Permanent Workers	12.52	0.00	12.52	10.58	0.00	10.58	8.25	0.00	8.25

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Vindhya Telelinks Limited	Associate	29.15	No
2.	Birla Furukawa Fibre Optics Private Limited	Joint Venture	26.14	No

VI. CORPORATE SOCIAL RESPONSIBILITY (CSR) DETAILS:

(₹ in crores)

24.

S. No.	Requirement	Response
1.	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
2.	Turnover	3022.67
3.	Net worth	629.06

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes https://unistar.co.in/pdf/Stakeholder-Management-Policy.pdf	4	0	None	4	0	None
Investors (other than shareholders)	Yes https://unistar.co.in/pdf/Stakeholder-Management-Policy.pdf	0	0	None	0	0	None
Shareholders	Yes https://unistar.co.in/pdf/Stakeholder-Management-Policy.pdf	4	0	None	7	0	None
Employees and workers	Yes https://unistar.co.in/pdf/Stakeholder-Management-Policy.pdf	0	0	None	0	0	None
Customers	Yes https://unistar.co.in/pdf/Stakeholder-Management-Policy.pdf	3	0	None	4	0	None
Value Chain Partners	Yes https://unistar.co.in/pdf/Stakeholder-Management-Policy.pdf	0	0	None	0	0	None
Other (please specify)	No	0	0	None	0	0	None

The Company has established clear channels for stakeholders to address their grievances and concerns:

a. **Communities:** The Company carries out its Corporate Social Responsibility projects directly or through the implementing agency, Madhav Prasad Priyamvada Birla Apex Charitable Trust, for specific CSR initiatives. The Human Resource Department ensures good industrial relations with the communities, and concerns or grievances can be raised by contacting the Head of HR & IR.

b. **Investors/Shareholders:** Investors and shareholders can reach out to the Company's Registrar & Share Transfers Agents, MUFG Intime India Private Limited, or contact the Company Secretary and Compliance Officer directly via investorsgrievance@unistar.co.in for any queries, concerns, or grievances.

c. **Employees and Workers:** The Company has implemented a Whistle-Blower Policy to allow employees and workers to report grievances while ensuring their protection and anonymity. The policy can be accessed at https://www.unistar.co.in/Policies/Whistle-Blower.pdf.

d. **Customers:** The Company has a dedicated customer care service to address customer grievances, quality issues, and product-related complaints. Customers can reach out via email to sales@unistar.co.in.

e. **Value Chain Partners:** The Company's Supplier Code of Conduct applies to all value chain partners, including suppliers, service providers, vendors, agents, consultants, contractors, and others. Suppliers can express their concerns by contacting headoffice@unistar.co.in.

The Company has implemented a Stakeholder Management Policy to address concerns and grievances raised by internal and external stakeholders. The policy ensures confidentiality, minimizes conflicts, and fosters strong stakeholder relationships. Stakeholders are encouraged to utilize the dedicated channels outlined in the policy, especially when alternative mechanisms are not available.

The Stakeholder Management Policy is available at given weblink: https://www.unistar.co.in/pdf/Stakeholder-Management-Policy.pdf.

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

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

S. No.	Material issue	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
1.	Occupational Health & Safety	R	Occupational Health & Safety is categorized as a risk due to the high rates of injuries and fatalities which are higher than in many other industries. Temporary workers face greater vulnerability due to limited training and experience. Inadequate management of these risks can lead to serious human harm, legal consequences, and significant financial burdens.	The organization places a high priority on employee health and safety by: implementing comprehensive safety procedures; conducting risk assessments, guaranteeing adherence to occupational health and safety laws; offering frequent training courses and cultivating a robust safety culture; and consistently observing and enhancing safety procedures.	Negative: Accidents increase insurance, litigation, and downtime costs.
2	Environmental Footprint of operations	R	Although the Company's operational footprint is relatively limited, it still presents environmental risks that may affect local ecosystems and nearby communities. These include potential impacts on biodiversity, air emissions, water discharge, natural resource depletion, and waste generation. Effectively managing these risks is essential to prevent legal challenges and protect the Company's reputation.	The Company is actively mitigating the risk associated with footprints of operations by: • Implementing robust environmental management systems; • Conducting regular assessments; and • Adopting sustainable practices through responsible resource consumption, waste reduction initiatives, and stakeholder engagement.	Negative: Non-compliance penalties.
3	Energy Management	O	The Company views energy management as a strategic opportunity due to the advantages it offers in improving energy efficiency, broadening the energy mix, and incorporating renewable and alternative energy sources. By adopting energy-efficient technologies and systems, the Company can lower operational costs, boost productivity, and reduce exposure to energy price volatility. The commissioning of a rooftop solar power plant further reflects the Company's dedication to clean energy, helping to lessen reliance on traditional sources while supporting broader sustainability objectives. Leveraging energy management in this way not only enhances the Company's competitiveness but also reinforces its commitment to environmental responsibility and a more sustainable future.	NA	Positive: By enhancing overall energy efficiency, the Company can reduce energy consumption and associated costs, leading to potential cost savings and improved profitability. Diversifying energy sources and accessing alternative and renewable energy can also contribute to long-term financial sustainability by mitigating the risks of energy price fluctuations and reducing reliance on conventional energy sources. Additionally, investing in renewable energy initiatives, such as the rooftop solar power plant, may provide opportunities for incentives, subsidies, and long term cost savings through reduced energy bills. Overall, effective energy management can positively impact the Company's financial performance and enhance its competitive position in the market.

S. No.	Material issue	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
4.	Employee Growth, Training, and Learning & Development	O	With evolving regulatory standards, new technologies, and increasing client expectations in both Cables and Capacitors cable manufacturing, continuous employee upskilling is necessary to maintain competitiveness and quality. Lack of training can lead to operational inefficiencies, safety issues, and reduced innovation.	NA	Positive: A well-trained workforce improves quality, productivity, innovation, employee morale, and retention, leading to long-term cost savings and value creation.
5.	Product Responsibility	R	As a manufacturer and EPC provider, the company's products directly impact client operations, safety, and environmental performance. Growing demand for sustainable, compliant, and high-quality products makes this a competitive advantage.	Invest in R&D for greener materials, meet RoHS/REACH/IEC/TUV standards, ensure product testing and third-party certifications. Promote reclaim or recycling programs where applicable.	Negative (if unmanaged): Product recalls, compliance issues, reputational risk.
6.	Community Development and Relations	O	Conversely, this also presents a meaningful opportunity for the Company to build trust and long-term value by actively engaging with local stakeholders, addressing their needs, and embedding community priorities into project planning. Doing so can help secure a social license to operate, enhance the Company's brand image, and support long-term sustainability by fostering inclusive development and minimizing conflict.	NA	Positive: Improved reputation and ease of project execution.
7.	Water Management	R	Manufacturing and EPC operations may lead to high water consumption and wastewater discharge. Regulatory pressure and risks of water scarcity in project locations make it a key area of concern and improvement.	Implement water-efficient technologies, rainwater harvesting, wastewater treatment and reuse systems; conduct water audits to identify savings.	Negative: Water shortages could delay operations or result in penalties.
		O	Water management presents a significant opportunity for the cable industry by enabling more efficient and sustainable manufacturing processes, reducing operational costs, and enhancing the industry's environmental profile. By adopting water-saving technologies and practices, cable manufacturers can minimize water consumption, reduce wastewater discharge, and potentially lower energy costs associated with water treatment.	NA	Positive: Reducing consumption can cut utility costs and improve compliance, enhancing reputation and access to future projects.

S. No.	Material issue	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
8.	Waste Management	O	The Company views waste management as a strategic opportunity and is actively implementing responsible and sustainable practices to reduce its environmental impact. This includes minimizing waste generation at the source, promoting the reuse of materials within operations, and ensuring safe and compliant disposal through certified vendors. By emphasizing proper waste segregation, circular resource use, and regulatory compliance, the Company aims to conserve natural resources and reduce its ecological footprint. This forward-looking approach to waste management not only mitigates environmental risks but also unlocks opportunities for cost savings, improved operational efficiency, and strengthened leadership in environmental stewardship.	NA	Positive: Reduced disposal costs and improved resource recovery.
9.	Sustainable Materials Sourcing	O	The Company identifies Materials Sourcing as a valuable opportunity to advance its environmental and business objectives by reducing both direct and indirect greenhouse gas emissions. By partnering with suppliers that demonstrate lower carbon footprints, encouraging sustainable sourcing practices, and embedding responsible supply chain management into its core strategy, the Company can significantly strengthen its environmental credentials. This approach not only supports compliance with rising stakeholder expectations and sustainability benchmarks but also appeals to environmentally conscious customers. Moreover, it enables the Company to improve operational efficiency, contribute to broader sustainability goals, and create positive long-term financial outcomes through enhanced resilience and market competitiveness.	NA	Positive: Brand enhancement, reduced ESG risk, and eligibility for green contracts.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

S. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1.	a) **Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b) **Has the policy been approved by the Board? (Yes/No)**	Yes	No	No	Yes	No	No	Yes	Yes	No
	Particulars of the Policies	Anti-Corruption or Anti-Bribery Policy Code of Conduct for Board of Directors and the Senior Management	Sourcing with Human Dignity Policy	Non-Discrimination, Diversity and Equal Opportunity Policy	Stakeholder Management Policy	Modern Slavery Policy, Human Dignity Policy	Sustainability Policy	Policy on Responsible Advocacy	Corporate Social Responsibility Policy	Information Security Management System Policy
	c) **Web Link of the Policies, if available**	https://unistar.co.in/pdf/Anti-Bribery-and-Anti-Corruption-Policy.pdf https://unistar.co.in/Code-of-Conduct.pdf	https://www.unistar.co.in/pdf/UCL-Sourcing-with-Human-Dignity.pdf	https://www.unistar.co.in/pdf/Non-Discrimination-Diversity-and-Equal-Opportunity-Policy.pdf	https://www.unistar.co.in/pdf/Stakeholder-Management-Policy.pdf	https://unistar.co.in/pdf/UCL-Modern-Slavery-Policy.pdf	https://www.unistar.co.in/pdf/UCL-sustainability-policy.pdf	https://www.unistar.co.in/pdf/Policy-on-Responsible-Advocacy.pdf	https://www.unistar.co.in/Policies/CSR.pdf	https://www.unistar.co.in/ISMS-Policy.pdf

2.	**Whether the entity has translated the policy into procedures. (Yes / No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Note: The Company has translated the policy into procedures. These procedures outline the specific steps and actions required to implement the policies effectively. The Company ensures clarity and provides a practical framework for employees to follow. This translation promotes consistency and reduces ambiguity, ensuring that the policies are applied consistently throughout the organization.									
3.	**Do the enlisted policies extend to your value chain partners? (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Note: The policies of the Company extend to its value chain partners whenever appropriate and feasible. The Company understands the significance of aligning policies with its partners to ensure consistency and shared standards. By fostering collaboration and upholding common values, the Company promotes a responsible and harmonious business ecosystem for all stakeholders involved.									
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.**	1. Certification by Bureau Veritas Certification Holding SAS-UK for Management System, as detailed below: • ISO 9001:2015 - Quality Management System • ISO 14001:2015-Environmental Management System • ISO 45001:2018-Occupational Health and Safety Management System 2. NABL Certificate of Accreditation to EHV CABLE Laboratory as per ISO/IEC 17025:2017 "General Requirements for the Competence of Testing & Calibration Laboratories" in the field of testing for its facilities. 3. GreenCo certification through CII-IGBC									
5.	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	To embed sustainability into core operations and comply with BRSR guidelines, the Company plans to implement measurable, time-bound commitments across environmental, social and governance (ESG) dimensions. **Principle 1:** **Establish a comprehensive sustainability database:** A centralised data system will capture energy, emissions, water and social indicators. Having robust metrics and targets is an essential component of ESG reporting. The database will enable quarterly ESG reviews and support accurate disclosures. **Ethics and governance:** Maintain a zero tolerance stance on bribery and corruption through policy updates, mandatory compliance training and regular internal audits. The Board ESG Committee will review ESG performance and risk assessments each quarter, drawing upon internal assurance processes. **Principle 5:** **Employee capability and training:** Roll out function specific ESG training modules so that 100 % of employees complete mandatory training by next FY. Clear, measurable and assignable objectives are a recognised way to enhance accountability. **Principle 6:** **Energy and climate commitments:** **Increase renewable energy share:** Installed rooftop solar and group captive power projects so that renewable sources exceed > 40 % of total electricity consumption by FY 2026 27 (up from roughly 40 % in FY 2025 26). **Improve energy efficiency and reduce carbon intensity:** Replace obsolete motors, replacement of old type high power consumed LED high Bay lights, and power distribution panels with efficient technologies and switch from furnace oil to LPG. These actions support a downward trajectory in manufacturing CO? emissions and align with national decarbonisation goals.									

		Water stewardship and circularity: Implement additional rainwater harvesting structures and sewage treatment capacity to meet a significant portion of non potable water requirements from harvested or treated sources. Continue composting organic waste and aim for zero untreated discharge. **Note:** With Existing Sewage Treatment Plant (STP) capacity of (200 + 70 KLD) the Company is in the process of installing 2 new STP's of (32 + 16KLD) capacity which is expected to be commissioned in Financial year 2026-27.
6.	**Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.**	During FY 2025 26, the Company tracked progress against the above commitments through its sustainability database and quarterly ESG reviews. Key outcomes are summarised below: **Principle 1:** **Sustainability database:** UCL adopted ESG tool Karbon provided by Planet Sustech Private Limited which helped in streamlining the ESG data and more robust reporting. A structured ESG database was developed and populated with energy, emissions, water and social data. Data quality and granularity improved significantly, enabling better analytics and more transparent reporting. Integration of facility level systems also developed. **Ethics & governance:** The Company maintained its zero-tolerance policy toward bribery and unethical behavior. Internal audits covering all ESG disclosures were implemented, and audit findings were reviewed by the board's audit committee. No ethical violations were reported during the year. Continuous training and periodic policy reviews will sustain compliance. **Principle 2:** **Employee ESG training:** ESG training was expanded with more function specific modules. Coverage improved but still not universal. Full employee coverage is targeted by March 2027; logistical constraints (e.g., onboarding of new hires) delayed completion. **Principle 6:** **Renewable energy & energy efficiency:** Appr. 40 % of total electricity consumed was from renewable sources. Rooftop solar plants (2 MW at Satna and 0.5 MW at Goa) operated reliably including electricity supply from 4 MW wind solar hybrid project. Energy efficiency measures (Replacement of DC motors with AC systems, replacement of old type high power consumed LED high Bay lights, installed solar street lights, and upgrading of power distribution panels) reduced electricity demand. **CO_2 emission reductions:** CO_2 emissions intensity fell by 23.87% due to energy efficiency improvements and the switch from furnace oil to LPG for boilers. The company continued to monitor emissions and identify further abatement opportunities. Further reductions are planned through additional renewable procurement and process optimization. **Water & waste management:** Two sewage treatment plants commissioned in the previous year (total capacity 70 KL) continued to operate efficiently, raising overall treatment capacity to 270 KL and enabling reuse of treated water for non potable applications. Formal composting of organic waste reduced methane emissions and produced nutrient rich compost. Two STP plants are operational and effectively treating sewage water for its reuse in plantation and gardening activities. **Additional rainwater harvesting:** Structures will be installed to meet larger non-potable requirements. The Company has a harvesting pond and the plant water is routed to harvesting pond. **Other initiatives:** The Company converted all HVAC systems to environmentally safer refrigerants, installed a LPG distribution system to replace furnace oil, continued tree plantation drives, and enhanced community outreach. These efforts contribute to broader sustainability goals and support stakeholder trust.

	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)**	As a forward-looking organization committed to innovation, sustainability, and responsible growth, I am pleased to share key highlights of our Company's progress in advancing Environmental, Social, and Governance (ESG) priorities during the financial year 2025-26. We have made meaningful progress in strengthening our environmental stewardship. During the year, approximately 40% of our total energy consumption was derived from renewable sources. With the commissioning of a 4 MW Wind-Solar Hybrid Power Plant in July 2024 under a long-term Power Purchase Agreement, we anticipate this share to exceed 45% in the coming year, further accelerating our transition to clean energy and reducing our carbon footprint. On the social front, we remain deeply committed to inclusive development and community well-being. Our CSR initiatives in FY 2025-26 included the development of medical facilities at MP Birla Hospital, Satna (Madhya Pradesh); rural infrastructure development at Satna (Madhya Pradesh); supported Primary Education for underprivileged students at the primary school at Prayagraj (Uttar Pradesh); and comprehensive sanitization and hygiene services at Mahua basti and Ghoordang, Satna (M.P.). These efforts have significantly enhanced access to healthcare and enriched environment sustainability, thereby improving the overall quality of life in the communities we serve. In parallel, we expanded our focus on employee awareness and engagement. The aggregate number of training programs increased substantially during the year, with targeted emphasis on function-specific and role-based learning. This initiative has further embedded sustainability values into our organizational culture and day-to-day operations. On the governance front, we continue to uphold the highest standards of ethical conduct. Our zero-tolerance policy on bribery and unethical practices is rigorously implemented through comprehensive policies, mandatory training, and ongoing monitoring. These measures reinforce our commitment to transparency, accountability, and stakeholder trust. I take immense pride in the progress we have achieved this year. Our ESG strategy is not just a compliance requirement, rather it is at the heart of how we conduct our business, create value, and contribute to a sustainable and equitable future. As we look ahead, we remain steadfast in our mission to integrate ESG principles across all dimensions of our operations while upholding our core values of ethics, excellence, and equity. Y.S.Lodha Managing Director & CEO (DIN: 00052861)
8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	Shri Y.S.Lodha Managing Director & CEO DIN: 00052861

9.	**Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.**	The responsibility for overseeing and implementing the Company's Business Responsibility and sustainability-related policies rests with **Shri Y.S.Lodha (DIN: 00052861)**, Managing Director & CEO of the Company. Additionally, the following committees of the Board of Directors play a pivotal role in addressing and guiding sustainability-related matters: • **Corporate Social Responsibility (CSR) Committee:** This Committee is entrusted with the formulation and recommendation of the CSR Policy to the Board. It is also responsible for monitoring the implementation of CSR activities, ensuring alignment with applicable regulations, and overseeing the CSR budget and expenditure. • **Risk Management Committee:** The Committee assists the Board in setting the direction for the risk management framework, including identifying and mitigating material risks that could affect the Company's sustainability and long-term value creation. It reviews and recommends strategies for strengthening the Company's risk governance mechanisms. • **Stakeholders Relationship Committee:** This Committee evaluates matters related to stakeholder engagement, particularly those concerning statutory compliance and investor services. It addresses shareholder grievances, oversees the payment of dividends, and ensures transparent and timely communication with security holders. Collectively, these committees contribute to the Company's overarching sustainability governance framework, ensuring that environmental, social, and governance considerations are embedded in strategic decision-making processes.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Committee of the Board								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Committee of the Board								

Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Quarterly								

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.

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No								

Note: The Company has not carried out any external assessment or evaluation of the effectiveness of its policies. However, a comprehensive internal management evaluation process is in place to thoroughly assess all policies. The outcomes of this evaluation are then presented to the Board of Directors for approval of the policies.

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

ESSENTIAL INDICATORS:

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	3	Code of Conduct, Compliance of Prohibition of Insider Trading, Corporate Social Responsibility, Business Responsibility and Sustainability Report, Duties and responsibilities of Independent Directors.	100.00%
Key Managerial Personnel	3	Code of Conduct, Compliance of Prohibition of Insider Trading, Corporate Social Responsibility, Business Responsibility and Sustainability Report.	100.00%
Employees other than BoD and KMPs	22	Safety Awareness, Behavioral Training, Awareness of IMS, Internal Auditor, Quality Circle, Prevention of Sexual Harassment (POSH), Fire Fighting, 5S & Quality, First Aid, Emergency Preparedness, Environment Protection, 7 QC and SPC Training, Induction Training, On Job Training.	60.55%
Workers	52	Safety Awareness, Behavioral Training, Prevention of Sexual Harassment (POSH), Fire Fighting, 5S & Quality, First Aid, Emergency Preparedness, Environment Protection, Induction Training, On Job Training.	62.42%

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):

MONETARY					
Particulars	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In INR)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Penalty/ Fine	NIL	NA	NIL	NA	NA
Settlement	NIL	NA	NIL	NA	NA
Compounding fee	NIL	NA	NIL	NA	NA

NON-MONETARY				
Particulars	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Imprisonment	NIL	NA	NIL	NA
Punishment	NIL	NA	NIL	NA

No fine, penalty, imprisonment, or any other punishment was imposed on the Company or its management during the financial year 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
This disclosure is not applicable to the Company	

4. Anti-corruption or Anti-bribery policy:

Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.	Yes, The Company has established a comprehensive Anti-Bribery and Anti-Corruption Policy, underscoring its steadfast commitment to maintaining the highest standards of ethical conduct, integrity, and transparency in all aspects of its business operations. This policy serves as a robust framework for preventing, detecting, and addressing any form of corruption, including bribery. It applies to all employees, directors, business partners, and stakeholders, ensuring that they are fully informed of the Company's zero-tolerance approach to bribery and corrupt practices. The policy reinforces the Company's dedication to fostering a culture of honesty, fairness, and compliance with applicable laws and regulations. For further details, the policy can be accessed at the following link: https://unistar.co.in/pdf/Anti-Bribery-and-Anti-Corruption-Policy.pdf. By embedding these principles across the organization, the Company strives to create a responsible and transparent business environment that aligns with global standards of corporate governance

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

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

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

Particulars	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	None	0	None
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	None	0	None

7. Corrective Actions:

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.	This section is not applicable to the Company as it has not faced any fines, penalties, or regulatory, law enforcement, or judicial actions related to instances of corruption and conflicts of interest.

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payable	97	53

9. Open-ness of business.

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

Parameter	Metrics	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Concentration of purchases*	a. Purchases from trading houses as % of total purchases	0.00%	0.00%
	b. Number of Trading houses where purchases are made from	0	0
	c. Purchases from top 10 Trading houses as % of total purchases from trading houses	0.00%	0.00%
Concentration of Sales	a. Sale to dealers / distributed as % of total sales	4.58%	3.60%
	b. Number of dealers / distributors to whom sales are made.	118	47
	c. Sales upto 10 dealers / distributors as % of total sales to dealers / distributors	66.45%	75.50%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	3.79%	3.89%
	b. Sales (Sales to related parties / Total Sales)	3.03%	1.76%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.00%	0.00%
	d. Investments (Investments in related parties / Total Investments made)	11.49%	10.84%

* This particular disclosure is not applicable to the Company.

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners under the awareness programmes)
5	Safety Awareness	100.00

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

Yes, the Company has well-defined processes to identify, avoid, and manage conflicts of interest involving members of the Board. A Code of Conduct has been adopted which requires Directors to disclose any actual or potential conflicts of interest. Each Director is mandated to submit an annual declaration detailing any such interests. Additionally, prior to entering into any transactions that may involve entities in which Directors hold an interest, the Company obtains all necessary approvals in compliance with applicable laws and regulations.

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:

Particulars	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	-	-	R&D expenditure is not accounted for separately
Capex	0.28	0.69	We have procured Special test equipment for Automatic optical measurement of cable dimensions as these instruments will help us to measure the precise dimensions of our cable, resulting into use of optimum raw material in cable manufacturing. So, it will help us in reduction of virgin raw material and hence it will also benefit us in environmental impacts.

2. Sustainable sourcing:

Does the entity have procedures in place for sustainable sourcing? (Yes/No)	Yes, the Company has implemented procedures to ensure sustainable sourcing practices. UCL is committed to the safe and efficient utilization of resources throughout the entire product lifecycle. To achieve this, the Company actively promotes awareness among its value chain partners about their respective roles and responsibilities. In line with its commitment to sustainable sourcing, the Company has established a Supplier Framework. This framework aims to foster sustainable practices and includes a thorough evaluation and selection process for suppliers based on three key criteria over and above the sustainability criteria suggested by the BRSR guidelines. Quality: Suppliers' products and services are rigorously assessed for performance, durability, reliability, and industry compliance to ensure they meet the Company's high standards and commitment to excellence. Pricing: The financial aspect is carefully considered when evaluating potential suppliers. The overall cost-effectiveness and competitiveness of pricing structures are scrutinized to strike a balance between optimal value for investments and maintaining profitability and cost-efficiency. Delivery: The Company prioritizes suppliers who ensure timely and reliable delivery, minimizing operational disruptions and enabling the Company to meet customer demands and timelines. Suppliers are expected to adhere to the Company's desired environmental and social standards as outlined in specific terms of agreements within the contracts. Performance evaluations and rankings are conducted based on their compliance with these parameters. Additionally, the Company has established Environmental Requirements for its suppliers, which are communicated to them.
If yes, what percentage of inputs were sourced sustainably?	81%

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.

Plastics (including packaging)	The Company ensures responsible handling of plastic waste by channeling it exclusively to authorized recyclers. This promotes environmentally sound disposal practices and contributes to the circular economy by enabling the recycling and reuse of plastic materials.
E-waste	In full compliance with regulatory requirements, all electronic waste generated by the Company is sold to government-authorized recyclers. This practice ensures the safe, lawful, and environmentally responsible recycling and disposal of e-waste, thereby minimizing its ecological footprint.
Hazardous waste	The Company adopts a stringent and protocol-driven approach to managing hazardous waste. Such waste is disposed of through authorized recyclers in accordance with statutory guidelines and safety standards. This ensures that hazardous materials are handled, transported, and treated in a secure and responsible manner, thereby mitigating associated environmental and health risks.
Other waste	Acid Batteries: A structured buy-back arrangement with Original Equipment Manufacturers (OEMs) is in place for the disposal of used acid batteries. This ensures safe and environmentally compliant handling, reducing the risk of soil and water contamination.
	Other Non-Hazardous Waste: Non-hazardous waste is responsibly sold to verified and competent vendors who are equipped to manage, reuse, or recycle these materials. This promotes resource efficiency, reduces landfill usage, and supports sustainable material recovery.

4. Extended Producer Responsibility (EPR):

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.	The Company has EPR registration in its name. The waste collection plan is in line with the EPR plan submitted to Pollution Control Boards.

LEADERSHIP INDICATORS

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ assessment was conducted	Whether conducted by Independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
31300	XLPE Cable	NA	Cradle to Grave	Yes	No

Note: We have taken LCA on limited samples to study the environmental impacts of materials used in cable manufacturing. So, same impacts may not be applicable to all the cables due to change in construction, voltage grade and type of cables etc.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective/ Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
XLPE Cable	There is no social or environmental concerns and/or risks arising from production or disposal of our products. However, the main result of LCA shows that the extraction of raw materials, particularly metals like copper, aluminum, and galvanized iron (GI) used for conductor and armoring of cables, involves energy-intensive manufacturing processes. These processes, including the mining of raw materials, refining iron ore, and melting, significantly contribute to greenhouse gas (GHG) emissions. Also, both upstream and downstream transportation play a major role in global warming, primarily due to the combustion of fossil fuels. Recycling of metal parts (Al & Cu) of cable along with Insulation (PVC) shows positive effect in all 12 environmental impact categories.	To reduce the emissions associated with upstream and downstream transportation, we are encouraging our logistics partners for gradually switching over energy efficient trucks and are also optimizing the loads during the transportation.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
PVC Compound for inner sheath	11.5%	8.03
Aluminum Wire rod, Aluminum product	2.40%	1.14

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:

Particulars	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	33.55	0.00	0.00	0.00	0.00	28.37
E-waste	0.00	0.00	30.518	0.00	0.00	0.64
Hazardous waste	0.00	0.00	3.27	0.00	0.00	0.72
Other waste	0.00	0.00	7.00	0.00	0.00	0.00

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
Not Applicable	

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

ESSENTIAL INDICATORS:

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

Category	% 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	513	513	100%	513	100%	0	0%	0	0%	0	0%
Female	6	6	100%	6	100%	6	100%	0	0%	0	0%
Total	**519**	**519**	**100%**	**519**	**100%**	**6**	**1.16%**	**0**	**0%**	**0**	**0%**
Other than Permanent employees											
Male	135	135	100%	135	100%	0	0%	0	0%	0	0%
Female	2	2	0%	2	0%	1	0%	0	0%	0	0%
Total	**137**	**137**	**100%**	**137**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

B) Details of measures for the well-being of workers:

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 workers											
Male	313	313	100%	313	100%	0	0%	0	-	0	-
Female	0	0	0%	0	0%	0	0%	0	-	0	-
Total	**313**	**313**	**100%**	**313**	**100%**	**0**	**0%**	**0**	**-**	**0**	**-**
Other than Permanent workers											
Male	1574	1574	100%	1574	100%	0	0%	0	-	0	-
Female	0	0	0%	0	0%	0	0%	0	-	0	-
Total	**1574**	**1574**	**100%**	**1574**	**100%**	**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:

Particulars	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	0.14%	0.16%

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	86.59%	100.00%	Yes	86.09%	100.00%	Yes
Gratuity	100.00%	100.00%	Yes	100.00%	100.00%	Yes
ESI	7.16%	99.05%	Yes	10.30%	99.93%	Yes
Others-Specify	Not Applicable					

3. Accessibility of workplaces:

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.	Yes, the Company has proactively undertaken measures to ensure that all its premises and offices are fully accessible to employees and workers with disabilities, in alignment with the provisions of the Rights of Persons with Disabilities Act, 2016. In our commitment to fostering an inclusive and equitable workplace, the Company has incorporated necessary design and infrastructure modifications to create a barrier-free environment. Key accessibility features include: • Wheelchair-accessible ramps at entry and exit points • Accessible restrooms equipped to meet the needs of individuals with physical disabilities • Designated parking spaces for differently abled individuals • Clearly visible and tactile signage to assist individuals with visual impairments These measures reflect the Company's dedication to upholding the principles of equal opportunity, dignity, and non-discrimination. We remain committed to continuously improving our infrastructure and policies to ensure that all individuals, regardless of their abilities, can participate fully and thrive within the organization.

4. Equal Opportunity Policy:

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 has adopted a comprehensive Equal Opportunity Policy. This policy affirms our commitment to fostering a diverse, inclusive, and non-discriminatory work environment, where individuals-irrespective of age, religion, region, ethnicity, gender, abilities, or sexual orientation-are treated with dignity and fairness. The policy aims to cultivate a culture that celebrates individual differences and ensures that every employee is provided with equal access to opportunities for professional growth, development, and success. We believe that diversity enriches our workplace and enhances innovation, collaboration, and performance. Our Equal Opportunity Policy is not only a reflection of our values but also an integral part of our organisational framework to uphold the principles of equity and inclusiveness across all levels. For more details, the Equal Opportunity Policy can be accessed at: https://www.unistar.co.in/pdf/Non-Discrimination-Diversity-and-Equal-Opportunity-Policy.pdf.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0%	0%	0%	0%
Female	0%	0%	0%	0%
Total	0%	0%	0%	0%

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:

Particulars	Yes/No	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	**Yes**	Yes, the Company has instituted a formal and structured grievance redressal mechanism designed to provide all employees and workers with a transparent, accessible, and confidential platform for expressing their concerns or grievances. This mechanism underscores the Company's commitment to fostering a respectful and inclusive workplace culture, where every individual feels heard and valued. To ensure ease of access and encourage open communication, the following channels are made available for submitting grievances: • Suggestion Boxes: Strategically placed across various locations, these boxes enable employees and workers to anonymously submit their concerns or suggestions, thereby fostering a secure and confidential environment for voicing issues. • Email Communication: A designated official email address is available for employees and workers to directly raise grievances with the relevant department or grievance-handling personnel, ensuring quick and traceable communication. • Display Boards: Prominently placed display boards across premises provide the contact details, including mobile numbers, of designated grievance officers, facilitating easy outreach and support. • Site Safety Officer Interactions: The Site Safety Officer maintains regular daily engagement with employees and workers, offering an immediate and approachable channel for reporting safety-related and other operational concerns. • Head of HR Engagements: The Head of Human Resources conducts regular interactions with employees and workers, promoting an open-door culture that encourages the free expression of concerns and facilitates resolution through dialogue. Once grievance is received, the Company adopts a systematic and timely approach to resolution. Each grievance is carefully reviewed, and necessary corrective actions are implemented, which may include conducting thorough investigations, identifying root causes, and instituting preventive measures to avoid recurrence. The Company remains steadfast in its commitment to fair, impartial, and effective grievance redressal, ensuring that all concerns are addressed with the seriousness and urgency they deserve.
Other than Permanent Workers	**Yes**	
Permanent Employees	**Yes**	
Other than Permanent Employees	**Yes**	

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/ workers in respective category(A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category(C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	**519**	**64**	**12.33%**	**481**	**64**	**13.31%**
Male	513	64	12.48%	474	64	13.50%
Female	6	0	0.00%	7	0	0.00%
Total Permanent Workers	**313**	**269**	**85.94%**	**360**	**308**	**85.56%**
Male	313	269	85.94%	360	308	85.56%
Female	0	0	N.A.	0	0	0.00%

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	648	461	71.14%	468	72.22%	568	532	93.66%	480	84.51%
Female	8	5	62.50%	5	62.50%	7	7	100.00%	6	85.71%
Total	**656**	**466**	**71.04%**	**473**	**72.10%**	**575**	**539**	**93.74%**	**486**	**84.52%**
Workers										
Male	1887	1378	73.03%	1409	74.67%	1476	1396	94.58%	1307	88.55%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	**1887**	**1378**	**73.03%**	**1409**	**74.67%**	**1476**	**1396**	**94.58%**	**1307**	**88.55%**

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	648	531	81.94%	568	535	94.19%
Female	8	7	87.50%	7	6	85.71%
Total	**656**	**538**	**82.01%**	**575**	**541**	**94.09%**
Workers						
Male	1887	1392	73.77%	1476	1339	90.72%
Female	0	0	0.00%	0	0	0.00%
Total	**1887**	**1392**	**73.77%**	**1476**	**1339**	**90.72%**

10. Health and safety management system:

S. No.	Particulars	Response
a)	**Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?**	Yes, the Company has established a robust and comprehensive Health and Safety Management System to safeguard the wellbeing of its employees and workers. This system is an integral part of the Company's commitment to maintaining a safe, healthy, and compliant work environment. Key elements of the system include: • **Implementation of an Integrated Management System (IMS):** The Company has adopted an IMS that encompasses all facets of operations, ensuring a unified and systematic approach to managing health, safety, and environmental risks. • **Comprehensive Training Programs:** Regular and structured training sessions are conducted for both employees and workers, covering all critical aspects of occupational health and safety to foster awareness and build a safety-oriented culture. • **Rigorous Hazard Identification and Risk Assessment:** The Company follows proactive and thorough processes for identifying potential hazards and assessing associated risks, enabling timely mitigation measures. • **Incident Reporting and Investigation Procedures:** A well-defined mechanism is in place for prompt reporting of incidents, followed by detailed investigations to determine root causes and implement corrective actions. • **Continuous Monitoring and Improvement:** Health and safety performance is continuously monitored, with data-driven reviews and improvement initiatives undertaken to enhance safety outcomes over time. • **Regulatory Compliance:** The system is fully aligned with applicable occupational health and safety regulations and industry standards, ensuring both legal compliance and best practice implementation. • **Workforce Wellbeing:** The Company demonstrates a strong commitment to prioritizing the health, safety, and overall wellbeing of its workforce, thereby fostering a secure and supportive working environment. Through these concerted efforts, the Company aims to achieve operational excellence while maintaining the highest standards of employee and worker safety.
b)	**What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**	The Company places paramount importance on the identification of work-related hazards and the systematic assessment of risks to safeguard the health and safety of its employees and workers. To this end, we have established robust procedures that address both routine and non-routine operational activities: **a) Routine Activities:** For day-to-day operations, the Company conducts comprehensive Work Safety Analyses and adheres strictly to Standard Operating Procedures (SOPs). In addition, an Operational Control Plan is maintained to monitor ongoing activities. These structured approaches enable proactive identification, evaluation, and mitigation of potential hazards, ensuring a consistently safe working environment. **b) Non-Routine Activities:** For non-routine and high-risk tasks, the Company has implemented a detailed Seven-Type Work Permit System, which governs the execution of specialized activities such as: • Hot work operations • Cold work activities

S. No.	Particulars	Response
		• Electrical installation and maintenance • Work at heights • Confined space entry • Heavy lifting operations • Any other task deemed hazardous or requiring specific authorization This permit-to-work system ensures that all such activities are carried out with appropriate risk control measures, safety clearances, and oversight. Only trained and authorized personnel are permitted to engage in these activities, with all necessary precautions rigorously enforced. Through the diligent execution of these processes, the Company demonstrates a steadfast commitment to minimizing occupational risks, preventing workplace incidents, and fostering a culture of safety across all levels of the organization.
c)	**Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**	The Company has instituted comprehensive and proactive mechanisms that enable all workers to report work-related hazards and to remove themselves from potentially dangerous situations without fear of reprisal. These mechanisms are designed to uphold the highest standards of occupational health and safety across the organization. Well-defined and accessible reporting channels are in place, allowing employees and workers to promptly communicate observed hazards, near-miss incidents, or unsafe conditions. These channels include direct reporting to supervisors, designated safety officers, suggestion/incident reporting boxes, and official communication platforms. In addition to reporting mechanisms, the Company invests significantly in regular training and capacity-building initiatives. These programs are aimed at empowering employees to identify, assess, and report hazards confidently and competently. Workers are educated on their rights and responsibilities, including the right to refuse work that they reasonably believe poses an imminent danger to health or safety. By fostering a culture of safety, accountability, and open communication, the Company ensures that all hazard reports are addressed with urgency and that corrective actions are promptly implemented. This reinforces our unwavering commitment to protecting the health, safety, and well-being of all employees and workers.
d)	**Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)**	Yes, the company is deeply committed to the wholistic wellbeing of its employees and workers and accordingly provides access to non-occupational medical and healthcare services. These services extend beyond workplace-related healthcare and are designed to support the overall health and quality of life of our workforce. The Company offers comprehensive health insurance coverage that includes access to a wide network of trusted third-party medical service providers. This enables employees to avail essential healthcare services, including preventive care, diagnostics, treatment, and wellness consultations, even for non-work-related medical needs. We recognize that employee well-being is not confined to occupational health alone. By facilitating access to non-occupational healthcare, the Company ensures that employees are supported in maintaining a healthy, balanced lifestyle-both professionally and personally. This commitment reflects our broader philosophy of fostering a caring and supportive work environment that always prioritizes the physical and mental well-being of our people.

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

Safety Incident/Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR)	Employees	0	0
(per one million-person hours worked)	Workers	4.5	4.7
Total recordable work-related injuries	Employees	0	0
	Workers	18	18
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health	Employees	0	0
(excluding fatalities)	Workers	0	0

12. Measures to ensure a safe and healthy workplace:

Describe the measures taken by the entity to ensure a safe and healthy workplace.
The Company is firmly committed to maintaining a safe, healthy, and secure working environment for all employees and workers. To proactively mitigate work-related hazards and risks, we have instituted a comprehensive framework of operational controls and health and safety measures, which include: • **Daily Health and Safety Briefings:** Regular briefings are conducted to keep employees informed and aware of key health and safety protocols. These sessions reinforce the importance of vigilance and promote a safety-first culture throughout the organization. • **On-the-Job Safety Training (Site Safety Training):** Role-specific training is provided to equip employees with the knowledge and skills necessary to identify hazards, implement preventive controls, and respond effectively to emergencies within their work environments. • **Toolbox Talks:** Supplementary interactive safety sessions are conducted to reinforce safe working practices, including the proper use of tools, equipment, and machinery. These talks serve to minimize operational risks and enhance safety awareness. • **Safety Signage and Visual Communication:** Clear and strategically placed safety instructions, warning signs, and visual aids are displayed across all operational areas to serve as constant reminders of safety protocols and regulatory compliance. • **Employee Feedback Mechanism:** We actively encourage employees to share their observations, concerns, and suggestions regarding workplace safety. All feedback is systematically reviewed, and appropriate corrective or preventive actions are implemented to address identified issues. • **Reactive Monitoring and Hazard Identification:** In addition to routine inspections, we conduct reactive monitoring activities to identify overlooked or emerging hazards. This allows us to respond swiftly and decisively to potential safety threats, ensuring a continuous improvement cycle in our safety performance. Through these integrated measures, the Company endeavors to foster a culture of safety, reduce the risk of occupational incidents, and ensure the physical and psychological well-being of all personnel. Our overarching objective is to create a work environment where every employee feels protected, empowered, and confident in their safety at all times.

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

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	NIL	None	NIL	NIL	None
Health & Safety	NIL	NIL	None	NIL	NIL	None

14. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00%
Working Conditions	100.00%

15. Corrective Actions:

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.	This section is not applicable as comprehensive assessments of our health and safety practices and working conditions have not revealed any significant risks or concerns. The Company remains dedicated to upholding a safe and healthy work environment for our employees. We continuously monitor and improve our practices to ensure compliance with relevant regulations and standards, prioritizing the wellbeing of our workforce.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of:

(A) Employees (Y/N): Yes

(B) Workers (Y/N): Yes

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

The Company maintains a strong commitment to regulatory compliance across its operations and expects the same from its suppliers and value chain partners. As a matter of policy, the Company engages only with those entities that demonstrate adherence to all applicable statutory and regulatory requirements, including the timely deduction and deposition of statutory dues such as taxes, contributions, and levies.

Due diligence is conducted during the vendor onboarding process, and periodic assessments are undertaken to ensure continued compliance. Any instance of non-compliance that comes to the Company's attention is treated with utmost seriousness and may result in appropriate corrective action, including reconsideration of the business relationship.

Through these measures, the Company seeks to uphold the highest standards of legal and ethical conduct within its value chain, thereby ensuring responsible and accountable business practices.

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

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

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

5. **Details on assessment of value chain partners.**

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0.00
Working Conditions	0.00

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

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

ESSENTIAL INDICATORS:

1. **Identification of stakeholders group:**

Describe the processes for identifying key stakeholder groups of the entity	The Company has established a structured and strategic stakeholder engagement framework designed to enhance the identification and prioritization of key stakeholder groups. This framework plays a pivotal role in fostering transparent communication, maintaining trust, and delivering sustained value to all stakeholders. The identification process is guided by two primary dimensions: • **Stakeholder Interest:** The degree to which the stakeholder is affected by the Company's activities, decisions, and performance. • **Stakeholder Influence:** The stakeholder's capacity to affect the Company's strategic direction or outcomes. In addition to these core dimensions, the Company applies the following evaluative criteria to comprehensively identify and assess stakeholder groups: • **Dependency -** The extent to which stakeholders depend on the Company for the fulfillment of their needs or interests. • **Responsibility -** The obligations the Company holds towards specific stakeholders, including ethical, legal, or operational responsibilities. • **Attention -** The degree of focus or consideration the Company allocates to the stakeholder group based on relevance and risk exposure. • **Influence -** The potential stakeholders possess to impact the Company's operations, reputation, or strategic direction. This structured approach enables the Company to prioritize stakeholder groups effectively and design tailored engagement strategies that reflect their unique expectations and contributions. By aligning engagement efforts with stakeholder relevance and materiality, the Company ensures the cultivation of collaborative, transparent, and mutually beneficial relationships-critical for advancing both corporate and stakeholder objectives.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/Quarterly/ others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	• Annual General Meeting • Shareholder meets • Email • Stock Exchange (SE) intimations • Annual report • quarterly results, media releases • Company's website • Newspaper Notices • SMS alerts	Quarterly, Half yearly and Annually	• Business updates, • Corporate and ESG governance matters • Regulatory compliance information • General shareholder engagement
Employees & Workers	No	• Emails; • Team engagement sessions and training programmes • Notice board • Communications • Meetings with trade union representatives	Periodically and as needed	• Training and development • Motivation • Grievance resolution and feedback • Social awareness • Rewards and recognition • Labour relations issues • General workforce welfare
Customers	No	• Emails • Advertisement • Regular Customer Meetings • Technical Seminars • Personal Visits • Interviews • Satisfaction Surveys	Regular	• Product Development & feasibility discussions • Technology Advancement • Collaboration/Tie ups • Understanding requirement/ Expectation • Gathering feedback and handling queries or grievances
Vendors & service providers (suppliers, contractors and waste collection agents)	No	• Emails • Supplier/contractor meetings • Periodical reports • Need based meetings	Regularly or periodically	• Progress reviews and performance evaluations • Identification of bottlenecks • Raising and resolving concerns or complaints • Ensuring statutory and contractual compliance
Government & regulators	No	• Reporting/filings and statutory submissions • Applications • Industry forum meetings	Periodically, as required by legislation	• Meeting statutory and regulatory obligations • Corporate advocacy • Skill and capacity building • Community development initiatives and • Participation in government schemes
Community	No	• Periodical community meetings • Personal visits	Periodically	• Community development projects • Implementation of CSR initiatives and grievance handling

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/Quarterly/ others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Board of Directors	No	• Board meetings • Email communication	Quarterly and on any event/need basis	• Oversight of business operations • Planning and strategy • Review of statutory and regulatory compliance and addressing material issues
Industry & trade associations	No	• Emails • Regular meetings • Periodical reports	Periodically	• Networking • Industry specific updates and collective advocacy on sectoral issues
Professional advisers & consultants	No	• Emails • Need based meetings • Periodical reports	Quarterly and as required	• Guidance on compliance • Legal and regulatory matters and advice on business • Tax and environmental issues
Bankers	No	• Periodical meetings • Periodical reports • Emails	As required	• Maintaining banking relationships • Discussing credit facilities and ensuring banking compliance

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.**

   The Company facilitates stakeholder consultations on economic, environmental, and social (EES) matters primarily through its senior management team and designated committees. These bodies actively engage with stakeholders using a variety of methods, including structured surveys, formal meetings, and other established feedback channels, to gather valuable insights and perspectives.

   The information and concerns collected from these engagements are systematically compiled and communicated to the Board through periodic reports, including comprehensive sustainability disclosures and risk assessment summaries. This ensures that the Board remains well-informed of stakeholder viewpoints and emerging issues related to EES topics.

   In instances of critical significance, the Board may also directly participate in consultations to gain firsthand understanding. Additionally, feedback received from stakeholders is thoroughly reviewed by relevant Board-level committees, which play a key role in integrating stakeholder input into the Company's strategic decision-making processes.

   This structured approach ensures that stakeholder perspectives are effectively incorporated at the highest governance levels, thereby reinforcing the Company's commitment to transparent, responsible, and sustainable business practices.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes. The Company actively leverages stakeholder consultations as a key input in the identification, assessment, and management of material environmental and social (E&S) topics. These consultations play a vital role in aligning the Company's policies and operational strategies with stakeholder expectations and broader sustainability goals.

   For instance:

   - **Community feedback** has informed enhancements in waste management practices and the implementation of more stringent emission control measures to mitigate environmental impact.
   - **Employee suggestions** have led to the introduction of comprehensive workplace safety protocols and the expansion of health and wellness initiatives, reinforcing the Company's commitment to occupational well-being.
   - **Engagement with local stakeholders** has directly influenced the design and focus of Corporate Social Responsibility (CSR) programs, resulting in targeted interventions in areas such as education, water conservation, and community infrastructure development.

These insights are systematically evaluated and incorporated into the Company's environmental and social policies, operational practices, and long-term planning efforts. This structured approach ensures that stakeholder input is not only acknowledged but also translated into actionable outcomes that advance sustainable and inclusive growth.

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

The Company is committed to inclusive development and has undertaken focused engagement with vulnerable and marginalized stakeholder groups to understand and address their specific concerns. Based on these consultations, targeted initiatives have been implemented, with an emphasis on enhancing access to essential services and improving quality of life in underserved communities.

Key measures include:

- Development and enhancement of medical and educational infrastructure, including the establishment and upgradation of healthcare facilities and support to local schools through provision of infrastructure, learning materials, and other resources.
- Skill development and vocational training programs aimed at improving employability and promoting self-reliance among marginalized populations.
- Sanitation and hygiene awareness campaigns, including the construction of sanitation facilities and promotion of safe hygiene practices to improve community health outcomes.
- Ecological restoration and development projects to promote environmental stewardship and sustainable livelihoods.
- Infrastructure improvement initiatives such as construction of roads, provision of clean drinking water, and electrification in rural areas to bridge development gaps.

These efforts are designed to foster long-term, inclusive growth by addressing socio-economic disparities and empowering vulnerable communities through meaningful, need-based interventions.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS:

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	519	519	100.00%	481	481	100.00%
Other than permanent	137	137	100.00%	94	94	100.00%
Total employees	**656**	**656**	**100.00%**	**575**	**575**	**100.00%**
Workers						
Permanent	313	313	100.00%	360	360	100.00%
Other than permanent	1574	1574	100.00%	1116	1116	100.00%
Total workers	**1887**	**1887**	**100.00%**	**1476**	**1476**	**100.00%**

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	519	0	0%	519	100%	481	0	0.00%	481	100.00%
Male	513	0	0%	513	100%	474	0	0.00%	474	100.00%
Female	6	0	0%	6	100%	7	0	0.00%	7	100.00%
Other than permanent	138	0	0%	88	64%	94	0	0.00%	94	100.00%
Male	136	0	0%	136	100%	94	0	0.00%	94	100.00%
Female	2	0	0%	2	100%	0	0	0.00%	0	0.00%
Workers										
Permanent	313	0	0%	313	100%	360	0	0.00%	360	100.00%
Male	313	0	0%	313	100%	360	0	0.00%	360	100.00%
Female	0	0	N.A.	0	N.A.	0	0	0.00%	0	0.00%
Other than permanent	313	0	0%	313	100%	1116	0	0.00%	1116	100.00%
Male	1574	1491	95%	83	100%	1116	0	0.00%	1116	100.00%
Female	0	0	NA	0	NA	0	0	0.00%	0	0.00%

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

a. Median remuneration/wages:

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in lakhs)	Number	Median remuneration/ salary/ wages of respective category (₹ in lakhs)
Board of Directors (BoD)	6	47.68	1	11.30
Key Managerial Personnel	2	27.78	0	0
Employees other than BoD and KMP	552	6.70	7	10.07
Workers	351	3.22	0	0

Note: It includes employees/workers who have ceased to be associated with the Company during the year.

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	1.02%	1.34%

4. Focal point for addressing human rights:

Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)	Yes, the Head of Human Resources serves as the designated focal point for addressing any human rights impacts or issues that may arise from the Company's operations.

5. Internal mechanisms in place to redress grievances related to human rights issues:

Describe the internal mechanisms in place to redress grievances related to human rights issues.
The Company has instituted a robust internal grievance redressal mechanism to address human rights-related concerns in a timely, fair, and transparent manner. This system is anchored by a clearly articulated Code of Discipline that guides conduct across all levels of the organization. Employees and stakeholders are encouraged to report any perceived violations directly to the Head of Human Resources, who serves as the designated focal point for such matters. Upon receipt of a grievance, the Human Resources department initiates a prompt and impartial investigation in coordination with relevant internal stakeholders. Based on the findings, appropriate corrective and preventive actions are undertaken to resolve the issue and prevent recurrence. In addition to internal mechanisms, the Company actively maintains open and transparent communication channels with external stakeholders, including local communities, civil society organizations, and relevant regulatory bodies. This inclusive approach ensures a broader accountability framework and reinforces the Company's commitment to upholding human rights and maintaining respectful, ethical, and responsible stakeholder relationships. Through these mechanisms, the Company strives to foster a safe, inclusive, and rights-respecting work environment aligned with national and international human rights standards.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	None	0	0	None
Discrimination at workplace	0	0	None	0	0	None
Child Labour	0	0	None	0	0	None
Forced Labour/ Involuntary Labour	0	0	None	0	0	None
Wages	0	0	None	0	0	None
Other human rights related issues	0	0	None	0	0	None

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

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

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

Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.
The Company maintains a strict zero-tolerance policy towards all forms of harassment, including but not limited to sexual harassment, within the workplace. To uphold a safe, respectful, and inclusive work environment, the following mechanisms have been established to safeguard the rights and well-being of complainants: • **Comprehensive Code of Conduct:** A well-defined Code of Conduct applicable across Plant, Office, and Project Operations explicitly outlines unacceptable behaviors and mandates the reporting of any incidents of harassment or discrimination. The Code ensures that complaints are addressed confidentially and resolved in a timely and impartial manner. • **Internal Committees:** In compliance with legal requirements and best practices, Internal Committees have been constituted at all major locations to handle complaints of sexual harassment. These committees are empowered to conduct thorough investigations and recommend appropriate disciplinary or corrective actions while ensuring the complainant's dignity and confidentiality are preserved throughout the process. • **Protection Against Retaliation:** The Company is committed to protecting complainants from any form of retaliation or adverse consequences arising from the act of reporting. All complaints are handled with the highest degree of sensitivity and confidentiality, and any retaliatory actions are subject to strict disciplinary measures. • **Awareness and Training Programs:** Regular training and awareness sessions are conducted to educate employees on recognizing, preventing, and reporting harassment. These sessions aim to reinforce a culture of respect and inform employees of the redressal mechanisms available to them. Through these measures, the Company strives to foster a workplace culture where employees feel empowered to speak up against any form of harassment or discrimination without fear of reprisal, ensuring fairness, safety, and dignity for all.

9. Do human rights requirements form part of your business agreements and contracts:

Do human rights requirements form part of your business agreements and contracts? (Yes/No)
Yes. The Company ensures that its commitment to upholding human rights is clearly reflected in its business agreements and contractual arrangements. Human rights requirements are embedded within contractual clauses to reinforce ethical business practices across the value chain. Key provisions include: 1. **Anti-Corruption Undertaking:** All sellers, vendors, and suppliers are contractually required to provide a formal undertaking affirming their commitment to anti-corruption practices and ethical conduct. 2. **Prohibition of Child Labour:** Suppliers must categorically refrain from employing child labour in any capacity, whether in manufacturing or other activities conducted on their premises. This provision aligns with national laws and international human rights standards. 3. **Health, Safety, and Environmental Compliance:** Suppliers are expected to fully understand and adhere to all applicable health, safety, and environmental protocols, thereby ensuring the protection of workers and the surrounding community. In addition to these core requirements, the Company incorporates other context-specific human rights obligations into contracts as needed, depending on the nature of the engagement and potential risks. These contractual provisions serve to uphold human dignity, ensure regulatory compliance, and promote responsible business conduct throughout the value chain.

10. Assessments for the year:

Category	% of your plants and offices that were assessed by entity or statutory authorities or third parties)
Child Labour	100.00%
Forced Labour/Involuntary Labour	100.00%
Sexual Harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others - please specify	N.A.

11. Corrective Actions to address significant risks/concerns arising from the assessments:

Provide details of any corrective actions taken or underway to address significant risks /concerns arising from the assessments at Question 10 above.
The Company's internal self-assessment processes, coupled with customer-led due diligence, have not revealed any significant risks or concerns related to human rights violations. Nevertheless, the Company remains steadfast in its commitment to upholding the highest standards of human rights across its operations and value chain. To proactively mitigate potential risks associated with issues such as forced labour, child labour, sexual harassment, discrimination, and fair wage practices, the Company has established a robust human rights framework. This framework includes: • Regular risk assessments and evaluations to identify and prevent potential human rights violations; • Mandatory employee training and awareness programs to foster a culture of respect, inclusivity, and accountability; • Clearly defined grievance redressal mechanisms to ensure swift and confidential resolution of reported concerns. In instances where violations are identified, the Company promptly undertakes appropriate corrective actions, which may include suspension of operations, termination of contracts with non-compliant partners, or the initiation of legal proceedings, as necessary. Furthermore, the Company conducts periodic monitoring, awareness drives, and educational initiatives to reinforce human rights principles and ensure ongoing compliance. These efforts are part of a continuous improvement process aimed at strengthening our human rights governance and safeguarding the dignity and well-being of all stakeholders involved in our operations.

LEADERSHIP INDICATORS

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

In alignment with the Company's commitment to upholding human rights and fostering an inclusive, respectful workplace, key modifications have been implemented in our internal grievance redressal framework. These changes were initiated in response to grievances and feedback received from employees and other stakeholders, highlighting the need for greater transparency and efficiency in addressing human rights concerns.

The enhanced process includes:

a. Establishment of clearly defined escalation channels to ensure that grievances are addressed at appropriate levels with due urgency;

b. Strengthening of documentation and reporting protocols, enabling systematic tracking, resolution, and follow-up of complaints;

c. Implementation of targeted sensitization and capacity-building programs for managers and supervisors to promote awareness of human rights principles and ensure empathetic and unbiased handling of concerns.

These refinements are designed to create a safer and more responsive environment across the organization, reinforcing our zero-tolerance stance on discrimination, harassment, and any form of human rights violations. By institutionalizing these improvements, the Company ensures that all stakeholders have access to fair, prompt, and effective grievance redressal mechanisms, thereby strengthening trust and accountability within the organization.

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

The Company has instituted a robust **Human Dignity Policy** that serves as the foundation for its human rights due diligence practices across its operations and extended value chain. This policy underscores our commitment to upholding internationally recognized human rights standards and is integral to our ethical and responsible business conduct.

The due diligence framework encompasses the following key elements:

- Prohibition of child labor and forced labor in all forms across the organization and its supply chain;
- Adherence to ethical labor practices, including fair wages, reasonable working hours, and safe and healthy working conditions;
- Protection of fundamental rights such as freedom of association, the right to collective bargaining, and non-discrimination in employment practices;
- Mandatory compliance by suppliers and contractors, enforced through legally binding contractual clauses that include provisions for adherence to our human rights standards and the Company's right to conduct audits and assessments;
- Extension of obligations to subcontractors and associated third parties, ensuring accountability throughout the supply chain;

- Grievance redressal mechanisms are accessible to all workers and stakeholders to raise concerns related to human rights violations in a confidential and secure manner.

Regular compliance reviews and periodic assessments are conducted to monitor the implementation of these standards. In the event of non-compliance, the Company initiates corrective action protocols, which may include remediation plans, and in cases of continued violation, termination of business relationships.

Through this comprehensive and proactive approach, the Company ensures that human rights risks are identified, addressed, and mitigated effectively across its operations and value chain.

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.**

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0.00%
Discrimination at workplace	0.00%
Child Labour	0.00%
Forced Labour/Involuntary Labour	0.00%
Wages	0.00%
Others - please specify	N.A.

5. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above:** Not Applicable

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

ESSENTIAL INDICATORS:

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources			
Total electricity consumption (A)	Gigajoule (GJ)	61,954	48,954
Total fuel consumption (B)	Gigajoule (GJ)	0	0
Energy consumption through other sources (C)	Gigajoule (GJ)	0	0
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	61,954	48,954
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	1,00,531	83,306
Total fuel consumption (E)	Gigajoule (GJ)	84,469	66,283
Energy consumption through other sources (F)	Gigajoule (GJ)	0	0
Total energy consumed from non renewable sources (D+E+F)	Gigajoule (GJ)	1,85,000	1,49,589
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	2,46,954	1,98,543
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ)/ Crores INR	81.70	82.45
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/10MN USD	1661.79	1,703.44
Energy intensity in terms of physical output	-	NA	NA
Energy intensity (optional) - the relevant metric may be selected by the entity	-	NA	NA

Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency: No

Note: The PPP Conversion Rate Value for FY 2025-26 is taken as 20.34. Source of PPP Conversion Rate: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

The Company has undertaken a review and reconciliation of the previously reported data for FY 2024-25. Certain figures reported in the earlier BRSR submission have been amended in this report to reflect the corrected and verified information.

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. This section is not applicable, as the Company has not been identified as designated consumer under Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	84,099	89,261
(iii) Third party water	8,746	6,958
(iv) Seawater / desalinated water	0	0
(v) Others	NA	NA
Total volume of water withdrawal (in kilo litres) (i + ii + iii + iv + v)	**92,845**	**96,219**
Total volume of water consumption (in kilo litres)	**92,845**	**96,219**
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations) (kilo litres / Crore Rs.)	30.72	39.95
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	624.77	825.53
Water intensity in terms of physical output	NA	NA
Water intensity (optional) - the relevant metric may be selected by the entity	NA	NA

Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency: Yes, water audit has been conducted by PHD Chamber of Commerce and Industry.

Note: The PPP Conversion Rate Value for FY 2025-26 is taken as 20.34. Source of PPP Conversion Rate: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

*The Company has undertaken a review and reconciliation of the previously reported data for FY 2024-25. PPP figure reported in the earlier BRSR submission have been amended in this report to reflect the corrected and verified information.

4. Provide the following details related to water discharged.

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(ii) To Ground water		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iii) To Sea water		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(v) Others		
- No treatment	NA	NA
- With treatment - please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	0	0

Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency: No

5. Mechanism for Zero Liquid Discharge

Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation	The Company has implemented a Zero Liquid Discharge (ZLD) system at its manufacturing units located at Satna (M.P.) and Verna (Goa). This mechanism ensures that no liquid waste is discharged from the facility. Water is primarily used for cooling purposes in the plant's operations and is circulated within a closed loop, without any release of industrial effluent into the environment. Additionally, the domestic wastewater generated within the facility is treated in a Sewage Treatment Plant (STP), and the resulting treated water is then employed for horticultural purposes within the Company premises. This ensures a sustainable and environmentally conscious approach to water management within the organisation. To implement zero liquid Discharge ,we have Two operational STP plant of 200 KLD & 70 KLD each where sewage water is treated & reuse for Hotticulture purpose.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	Metric Tonnes	0.06178	0.05975
Sox\	Metric Tonnes	0.02781	0.02734
Particulate matter (PM)	Metric Tonnes	0.02622	0.02574
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others - CO & HC	Metric Tonnes	0.05658	0.05601

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

Yes, M/s. Virat Global Lab have conducted assessments for the Satna. M/s. Shrusti Envirocare have conducted assessments for Goa unit. The Company regularly conducts both independent and internal testing of the aforementioned air emission parameters through a NABL-accredited agency. Reports of these air emission parameters are submitted to the relevant statutory and regulatory authorities.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric Tonnes of CO2 equivalent	4,803	4,773
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric Tonnes of CO2 equivalent	16,913	16,823
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric Tonnes of CO2 equivalent/ Crore Rs.	7.18	8.97
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)	TCo2e/ 10MN USD	146.1	185.32
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	-	NA	NA

Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency: No

Note: The PPP Conversion Rate Value for FY 2025-26 is taken as 20.34. Source of PPP Conversion Rate: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

8. Project related to reducing Green House Gas emission

Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.	Yes. Through the utilization of solar power & Power Purchase Agreement for an additional dedicated power supply from 4 MW Wind-Solar Hybrid power plant, the Company has succeeded in curbing its CO2 emissions in aggregate by 15056 MT in the current financial year 2025-26, while 12374 MT in the financial year 2024-25.

Note: We calculate the CO_2 curbing data based only on energy consumption from renewable and non-renewable electricity sources. The overall reduction will decrease when emissions / energy consumption from all sources (e.g., boiler fuel, furnace fuel, and forklifts), which will be provided by the Mechanical Maintenance department.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	33.416	49.23
E-waste **(B)**	3.696	2.95
Bio-medical waste **(C)**	0	0
Construction and demolition waste **(D)**	0	0
Battery waste **(E)** (# 102 @ 50 kgs per battery)	23.10	23.48
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G)**	5.80	5.30
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2.9	2.15
Total (A+B + C + D + E + F + G + H)	**68.91**	**83.11**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (metric tonnes / Crore Rs.)	0.228	0.0345
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.464	0.713
Waste intensity in terms of physical output	0	0
Waste intensity (optional) - the relevant metric may be selected by the entity	0	0
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	68.91	83.11
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**68.91**	**83.11**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	**0**	**0**

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.: No

Note: The PPP Conversion Rate Value for FY 2025-26 is taken as 20.34. Source of PPP Conversion Rate: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

*The Company has undertaken a review and reconciliation of the previously reported data for FY 2024-25. PPP figure reported in the earlier BRSR submission have been amended in this report to reflect the corrected and verified information.

10. Waste management practices adopted in the establishment:

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.	The Company responsibly manages its waste by selling plastic and other hazardous waste to registered recyclers. In addition, non-hazardous waste is also sold for recycling, whenever possible, in line with our commitment to sustainable waste management practices.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the Current Financial Year.

S. No.	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
Nil						

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.

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

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: Not Applicable

(ii) Nature of operations: Not Applicable

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	NA	NA
Total volume of water withdrawal (in kilolitres)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover (Water consumed / turnover)	NA	NA

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Year)
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	NA	NA
Water intensity in terms of physical output	NA	NA
Water intensity (optional) - the relevant metric may be selected by the entity	NA	NA
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
Total water discharged (in kilo litres)	0	0

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: Not Applicable

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	5,723	5,519
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent/ Crores	1.89	2.29
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	-	NA	NA

Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency: No

Note: The categories included in the calculation of Scope 3 Emissions are Category 3: Fuel and Energy- related Activities and Category 5: Waste Generated in Operations.

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

   Not Applicable

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Renewable energy	Rooftop solar plants (2 MW at Satna and 0.5 MW at Goa) operated reliably, and electricity supply from a 4 MW wind solar hybrid project commenced in July 2024.	Increase in renewable energy share went upto 40% which is 3 % more than last Financial Year. This has reduced Co2 emission intensity by 6.0%.
Usage of LPG	Gradual switch from furnace oil to LPG for boilers.	UCL increased use of LPG from 3,726 GJ in Financial Year 24-25 to 74,375 GJ in Financial Year 25-26 which helped in reduced emission had furnace oil been used for the same GJ of energy.

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

   Yes, the Company has a comprehensive Business Continuity and Disaster Management Plan to manage accidents, emergencies, and minimize harm to people, property, and the environment. The plan outlines responsibilities of key personnel, emergency response processes, site maps, equipment details, and coordination with external agencies. Regular drills, training, and maintenance of fire-fighting systems and medical facilities are conducted to ensure preparedness. The Emergency Control Room operates 24x7, supported by a designated Media Centre and medical dispensary. Fire risk, chemical hazards, and natural disasters are proactively managed through preventive measures and robust safety protocols.

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.**

   There have been no significant adverse environmental impacts identified within the Company's value chain during the reporting period. However, the Company remains proactive in mitigating potential environmental risks and enhancing sustainability across its supply chain.

   In alignment with the principles outlined in the Environmental Management System (EMS) Policy, the Company undertakes the following measures:

   - **Vendor Training Programs:** Regular training sessions are conducted for vendors and suppliers to raise awareness on environmental impacts, sustainability principles, and responsible practices.
   - **Sustainable Procurement:** The Company emphasizes the procurement of products and services that minimize environmental harm. Environmental, human health, and safety considerations are integrated into the evaluation of suppliers alongside quality and cost metrics.
   - **Green Procurement Commitment:** The organization is committed to continuous improvement in its green procurement practices, with clearly defined goals and policies aimed at reducing its environmental footprint.
   - **Awareness and Capacity Building:** Employees involved in procurement are trained to incorporate sustainability considerations throughout the procurement lifecycle.
   - **Resource Efficiency Measures:** The Company promotes practices such as reduction, reuse, repair, and recycling of materials. These principles are embedded in various stages of procurement, including planning, sourcing, contract execution, and end-of-life disposal.

   Through these proactive and preventive measures, the Company ensures that its supply chain operations support its overall commitment to environmental sustainability and responsible business conduct.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts:** Not Applicable

8. Introduction of Green Credits Disclosure:

i. Green Credits generated or procured by the listed entity: Not Applicable

ii. Green Credits generated or procured by the top ten value chain partners (based on purchase and sales value): Not Applicable

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. Affiliations with trade and Industry Chambers/ Associations.

Number of affiliations with trade and industry chambers/ associations.
The Company is affiliated with seven (7) trade and industry chambers/associations

1. 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.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	International Cable Makers Federation (Australia)	International
2	Indian Electrical and Electronics Manufacturers Association (IEEMA)	National
3	Engineering Export Promotion Council of India (EEPC)	National
4	Federation of Indian Export Organisations (FIEO)	National
5	Telecom Equipment & Services Export Promotion Council (TEPC)	National
6	The Committee for International Conference on Large High Voltage Electric Systems (CIGRE) India	National
7	Vindhya Chamber of Commerce, Satna (M.P.).	State

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
N.A.		

Note: The Company has consistently maintained a commitment to fair and competitive business practices, and as such, has not engaged in any anti-competitive conduct. We prioritize ethical behavior and compliance with relevant laws and regulations, ensuring a level playing field for all market participants. Our dedication to fair competition fosters innovation, benefits consumers, and supports a healthy marketplace.

LEADERSHIP INDICATORS

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly / Others - please specify)	Web Link, if available
Not Applicable					

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
There were no projects that necessitated the undertaking of Social Impact Assessments (SIA) in accordance with the applicable laws and regulations.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
There were no projects that necessitated Rehabilitation and Resettlement (R&R) measures in accordance with the applicable laws and regulations.						

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

Describe the mechanisms to receive and redress grievances of the community
The establishment of a robust Grievance Redressal Mechanism (GRM) is fundamental to fostering strong and constructive relationships with local communities, thereby securing the social license necessary for the successful implementation of community-focused initiatives. To facilitate an open and accessible platform for community members to voice their concerns, the Company has instituted an efficient and transparent grievance redressal process. Local employees maintain active engagement with the community, proactively identifying grievances and ensuring their prompt attention. Upon receiving any grievance or feedback, the Company undertakes a comprehensive and meticulous investigation to thoroughly understand the issues raised. This investigative process enables the collection of relevant facts and informs the determination of appropriate remedial actions. Following the investigation, timely corrective measures are implemented to effectively resolve the grievances, thereby fostering a positive and harmonious relationship with the community. By prioritizing responsiveness, transparency, and open communication, the Company is committed to building trust, ensuring community concerns are duly acknowledged, and delivering satisfactory resolutions in a manner that supports long-term community well-being.

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

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	9.61%	9.55%
Directly from within India	75.55%	87.96%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	0.0%	4.5%
Semi-urban	0.0%	2.9%
Urban	71.7%	66.1%
Metropolitan	28.3%	26.5%

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (₹ in lakhs)
1	Madhya Pradesh	Satna	115.59
2	Uttar Pradesh	Bhagvatpur Prayagraj	1.25

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

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

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

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable & marginalized groups
1	Comprehensive Sanitation and Hygiene Services	Quantification not feasible	100%
2	Plantation of Trees	Quantification not feasible	100%
3	Renovation of General Wards and Modernization at M.P. Birla Hospital, Satna (M.P.)	Quantification not feasible	100%
4	'Gaurav Diwas' Celebration, Satna (M.P.)	Quantification not feasible	100%
5	Repair and Restoration of the Connecting Road at Ghoordang Village near Bela Panchayat, District Satna (M.P.)	Quantification not feasible	100%
6	Support to Primary Education for Underprivileged Students at the Primary School, Barva, Block - Bhagvatpur, Prayagraj (U.P.)	Quantification not feasible	100%

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

SSENTIAL INDICATORS

1. Consumer complaints and feedback.

Describe the mechanisms in place to receive and respond to consumer complaints and feedback.
The Company has established multiple accessible channels to ensure that customers can effectively communicate their concerns and engage with the organization. Contact details for all branches and marketing offices are readily available on the Company's official website at https://unistar.co.in/contact-us.aspx, facilitating easy access for consumers. To further streamline complaint management, the Company has implemented a controlled Integrated Management System (IMS) procedure (MKT-P-03) dedicated to handling customer complaints. This procedure ensures that all customer requirements and expectations are addressed efficiently and systematically. Upon receipt, complaints are promptly forwarded to the respective branch offices and the technical department, with all details meticulously documented in a dedicated register for tracking and resolution. The Company undertakes immediate corrective and preventive actions, while maintaining transparent communication by keeping customers regularly informed about the progress and resolution of their complaints. The technical team conducts thorough investigations using analytical tools such as Root Cause Analysis (RCA) and Fishbone Analysis to expedite complaint resolution and prevent recurrence. Additionally, the Company conducts an annual consumer satisfaction survey to collect comprehensive customer feedback. Insights derived from these surveys are actively utilized to improve services and resolve any identified issues. Through these comprehensive mechanisms, the Company is committed to maintaining open communication channels, promptly addressing consumer concerns, and continually enhancing its service quality based on customer feedback.

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

Category	**As a percentage to total turnover**
Environmental and social parameters relevant to the product	100.00 %
Safe and responsible usage	100.00 %
Recycling and/or safe disposal	N.A.

Note: Recycling and/or safe disposal is not applicable.

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

Category	**FY 2025-26 (Current Financial Year)**			**FY 2024-25 (Previous Financial Year)**		
	Received during the year	**Pending resolution at the end of year**	**Remarks**	**Received during the year**	**Pending resolution at the end of year**	**Remarks**
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	Not Applicable					

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

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

5. Cyber Security Policy

Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.
Yes, the Company has established a comprehensive Information Security Management Policy designed to safeguard the confidentiality, integrity, and availability of its information assets. This policy reflects the Company's steadfast commitment to maintaining the highest standards of information security across all operations. Furthermore, the Company has implemented an Information Security Management System (ISMS) aligned with the ISO 27001 standard, underscoring its dedication to systematically managing and mitigating risks related to cybersecurity and data privacy. For a detailed overview of the Company's information security framework, the Information Security Management Policy document is available at the following link: https://www.unistar.co.in/ISMS-Policy.pdf. This document provides an in-depth outline of the Company's security practices and procedures, emphasizing its commitment to protecting sensitive information against unauthorized access, disclosure, alteration, or destruction.

6. Corrective Action

Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.
This section is not applicable.

7. Provide the following information relating to data breaches:

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of instances of data breaches	0	0
Percentage of data breaches involving personally identifiable information of customers	0	0
Impact, if any, of the data breaches	None	None

LEADERSHIP INDICATORS

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

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

The Company places paramount importance on responsibly engaging with its consumers and delivering value, recognizing this as a core component of its overall business strategy. This commitment not only fosters trust and loyalty among customers but also supports the advancement of a sustainable future for all stakeholders.

As a responsible corporate entity, the Company acknowledges the critical role of providing consumers with accurate, transparent, and comprehensive information regarding its products and services. This encompasses clear guidance on safe usage, product quality, and potential environmental impacts, thereby enabling customers to make informed decisions.

To this end, the Company actively seeks to understand consumer preferences and requirements through multiple, accessible communication channels, facilitating ongoing dialogue and feedback. These efforts are designed to ensure that products and services align with customer needs while minimizing any adverse social or environmental effects.

By adopting this customer-centric and transparent approach, the Company aims to cultivate enduring relationships with its consumers, while steadfastly upholding its commitments to social responsibility and environmental stewardship. Through these initiatives, the Company endeavors to generate a positive societal impact and contribute meaningfully to sustainable development.

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

Not applicable

4. a. 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: Not Applicable.

b. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No):

No. The Company has implemented a comprehensive Customer Relationship Management (CRM) system alongside enhanced customer engagement channels, which collectively have significant strategic and financial implications. These initiatives are designed to deepen understanding of customer expectations, assess satisfaction levels, and deliver a tailored and superior customer experience.

By leveraging CRM technology and maintaining robust communication platforms, the Company strengthens its customer relationships, proactively addresses customer needs, and ensures exceptional service delivery. To drive sustainable revenue growth and enhance profitability, the Company prioritizes two key strategies: increasing sales volume and expanding the penetration of value-added products.

Through targeted marketing efforts, effective customer segmentation, and nurturing of existing client relationships, the Company endeavors to achieve sales growth. Concurrently, the development and promotion of value-added products that align with customer requirements enable the Company to capture greater market share.

Overall, the Company's focus on CRM-driven customer engagement and value-enhancement strategies significantly contributes to improved financial performance, fostering strong customer loyalty, and expanding its presence in the marketplace.