

Business Responsibility and Sustainability Report (BRSR)

SECTION A General disclosures

SECTION B Management and process disclosures

SECTION C Principle-wise performance disclosure

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

SECTION A: General disclosures

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Company	L29308RJ1992PLC006870
2	Name of the Company	Gravita India Limited
3	Year of Incorporation	1992
4	Registered office address	"Saurabh", Harsulia Mod, Diggi- Malpura Road, Tehsil - Phagi Jaipur-303904 (Rajasthan) India
5	Corporate office address	Gravita Tower, A-27B, Shanti Path, Tilak Nagar, Jaipur- 302004 (Rajasthan) India
6	E-mail	companysecretary@gravitaindia.com
7	Telephone	91-141-4057800
8	Website	https://www.gravitaindia.com
9	Financial year for which reporting is being done	2024-25
10	Name of the Stock Exchange(s) where shares are listed	NSE & BSE
11	Paid-up Capital	Rs. 14,76,16,902

12	Name and contact details (telephone, email address) of the person for BRSR Reporting	Nitin Gupta (Company Secretary), Contact No: +91-7073332660, Email: companysecretary@gravitaindia.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on a standalone basis and pertain only to Gravita India Limited.
14	Name of assurance provider	TuV SUD South Asia Pvt. Ltd
15	Type of assurance obtained	BRSR core indicators limited assurance

II. Product/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	Manufacturing of lead and Lead alloys	92.49
2	Manufacturing	Manufacturing of Aluminium and alloys	3.73
3	Manufacturing	Manufacturing of plastics products	2.47
4	Manufacturing	Manufacturing Turnkey solutions	1.31

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

S. No.	Product/Services	NIC Code	% of Total Turnover contributed
1	Lead	24203	92.49
2	Aluminium	24202	3.73
3	Plastic Products	22209	2.47
4	Turnkey Projects	28230	1.31

III. Operations

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

S. No.	Location	Number of plants	Number of offices	Total
1	National	5*	1	6
2	International [#]	7	4	11

* The plants in India are located in Phagi-Jaipur, SEZ- Jaipur, Mundra-Gujarat, Chittoor-Andhra Pradesh, Kathua- Jammu

These are on a consolidated basis as the Company is not having direct plants overseas. Globally we operate in Ghana, Senegal, Mozambique, Tanzania, Sri Lanka, Togo, USA, Singapore, Netherlands, Romania & UAE (Dubai).

19. Markets served by the entity

a. Number of locations served

S. No.	Locations	Number
1	National (Number of states)	19
2	International (Number of countries)	37

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

Exports contributed 35.05% of the total turnover of the company for the period on a standalone basis.

c. Briefly explain the types of customers

Gravita India Limited today operates and provides services in the following key segments: Battery Manufacturers, Cable manufacturing Industries, Paint & Pigment industries, Die Casting Industry and Plastic industries.

IV. Employees**20. Details at the end of Financial Year:****a. Employees and workers (including differently abled):**

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1	Permanent (D)	517	486	94%	31	6%
2	Other than permanent (E)	0	0	0%	0	0%
3	Total employees (D+E)	517	486	94%	31	6%
Workers						
4	Permanent (F)	1483	1387	93.53%	96	6.47%
5	Other than permanent (G)	102	100	98.04%	2	1.96%
6	Total workers (F+G)	1585	1487	93.82%	98	6.18%

b. Differently abled Employees and workers:

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled Employees						
1	Permanent (D)	2	2	100%	0	0%
2	Other than permanent (E)	0	0	-	0	-
3	Total Differently abled employees (D+E)	2	2	100%	0	0%
Differently abled Workers						
4	Permanent (F)	0	0	-	0	-
5	Other than permanent (G)	0	0	-	0	-
6	Total Differently abled workers (F+G)	0	0	-	0	-

21. Participation/Inclusion/Representation of women

	Total	No. and percentage of Females	
	No. (A)	No. (B)	% (B/A)
Board of Directors	6	1	16.67%
Key Management Personnel*	4	0	0%

*As per the Companies Act 2013, KMP includes the MD and WTD. So, the MD & WTD is included in the board also as well as in the KMP head also.

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

Category	FY 2025 (Turnover rate in current FY)			FY 2024 (Turnover rate in previous FY)			FY 2023 (Turnover rate in the year prior to the previous FY)		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent employees	33%	29%	33%	11.4%	0.4%	11.8%	11%	0.5%	11%
Permanent workers	50%	24%	48%	27.7%	0.4%	28.2%	29%	0.2%	30%

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

23. (A) Names of holding / subsidiary / associate companies / joint ventures

S. no.	Name of the holding / subsidiary / associate companies / joint ventures	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	Gravita Infotech Limited	Wholly Owned Subsidiary	100%	No
2	Noble Build Estate Private Limited	Wholly Owned Subsidiary	100%	No
3	Gravita Senegal SAU	Wholly Owned step-down Subsidiary	100% (through Gravita Netherlands BV)	No
4	Gravita Mozambique LDA	Wholly Owned step-down Subsidiary	Through Gravita Netherlands BV 96.38%, through Gravita Global Pte Limited 3.62%	No
5	Gravita Global Pte. Limited	Wholly Owned Subsidiary	100%	No
6	Gravita Netherlands B.V	Wholly Owned step-down Subsidiary	100% (through Gravita Global PTE Limited)	No
7	Navam Lanka Limited	Wholly Owned step-down Subsidiary	100 % (through Gravita Netherlands BV)	No
8	Gravita USA Inc.	Wholly Owned step-down Subsidiary	100% (Through Gravita Netherlands BV)	No
9	Recyclers Ghana Limited	Wholly Owned step-down Subsidiary	100% (through Gravita Netherlands BV)	No
10	Green Recyclers Mozambique LDA	Wholly Owned step-down Subsidiary	Through Gravita Netherlands BV 99%, Through Gravita Global Pte Limited 1%	No
11	Gravita Tanzania Limited	Wholly Owned step-down Subsidiary	Through Gravita Netherlands BV 99%, Through Gravita Global Pte Limited 1%	No
12	Mozambique Recyclers LDA	Wholly Owned step-down Subsidiary	Through Gravita Netherlands BV 98%, Through Gravita Global Pte Ltd 2%	No
13	Gravita Togo SAU	Wholly Owned step-down Subsidiary	100% by Gravita Netherlands BV	No

14	M/s Gravita Infotech	Wholly Owned Subsidiary	49% share through Gravita India Limited & 51% Through Gravita Infotech Limited	No
15	M/s Recycling Infotech LLP	Wholly Owned Subsidiary	51% share through Gravita India Limited & 49% Through Gravita Infotech Limited	No
16	M/s Gravita Metal Inc	Wholly Owned Subsidiary	95% share through Gravita India Limited & 5% Through Gravita Infotech Limited	No
17	Gravita Dominicana S.A.S.	Wholly Owned step-down Subsidiary	Through Gravita Netherlands BV 99%, Through Gravita Global Pte Limited 1%	No
18	Gravita Gulf DMCC	Wholly Owned step-down Subsidiary	100% by Gravita Netherlands BV	No
19	Green Recyclers LLC	Wholly Owned step-down Subsidiary	51% by Gravita Netherlands BV	No
20	Recyclers South Africa (PTY) Ltd.	Wholly Owned step-down Subsidiary	100% by Gravita Netherlands BV	No
21	Gravita Europe S.R.L.	step-down Subsidiary	Through Gravita Netherlands BV 80%, Through Others 20%	No

Note: the above details are as on March 31, 2025.

VI. CSR Details

24.

i. **Whether CSR is applicable as per section 135 of Companies Act, 2013:** Yes

ii. **Turnover** - Rs. 3,222.77 Crores

iii. **Net worth** - Rs. 1,595.14 Crores

VII. Transparency and Disclosure Compliances

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

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			FY 2024		
		No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks	No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks
Communities	Yes, Gravita India Limited has a Grievance redressal mechanism in place for all of its stakeholders. The policy can be accessed through below web link: https://www.gravitaindia.com/Upload/PDF/whistle-blower-policy-latest.pdf	NIL	NIL	-	NIL	NIL	-
Investors (other than Shareholders)		NIL	NIL	-	NIL	NIL	--
Shareholders		1	0	Non receipt of dividend warrant	15	0	Most of the complaints are of non-receipt of dividend warrant, Annual reports & clarification regarding shares.
Employees and workers		48	1	-	41	1	-
Customers		92		-	NIL	0	-
Value Chain Partners				-	NIL	NIL	-
Other (please specify)				-	NIL	NIL	-

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

Gravita India Limited has conducted its comprehensive materiality assessment in FY 2024 to identify their ESG-related material topics which have been further categorized as per their business impact and priorities of implementation. We have identified 12 material issues imperative for our sustainable business operations, and which create long term impact. The top 3 material issues are detailed in the following table:

S. No.	Material issue identified	Is it risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Employee health and safety	R	Has an impact on the overall productivity and wellbeing of employees	<p>Focusing on training and awareness programs to reduce the instances of accidents, as well as wellbeing programs.</p> <p>The Company has made it mandatory to use Personal Protection Equipment kit for safety of workers.</p> <p>Safety SOP's are being put in place at all locations and special focus in on reporting of all type of safety incidents.</p>	<p>Negative:</p> <p>Any workplace incident that impacts an employee's health and safety will result in hospitalization charges, litigation charges, regulatory charges, long term health impacts to employee, and damage to Company's reputation</p>
2	GHG Emissions	R	<p>Risk:</p> <p>During the process of recycling there is GHG emission due to which Company has to focus on reduction of emissions, improved energy management and adoption of renewable energy in the operations. Use of coal and other fossil fuels for heating purpose present risk for decarbonization due to lack of technological solutions or higher cost of available solutions.</p>	<p>Company is striving to reduce its GHG emissions from use of solar power. In FY25, company generated ~1.96 Million units of clean power resulting in reduction of ~1390 MT CO2. We aim to produce 30% of our power requirement through renewables in next 2-3 years. We are also exploring options for decarbonization of heating requirement through use of suitable cost effective technology.</p>	<p>Positive:</p> <p>Through its advanced State of the art environment-friendly processes and use of renewable energy Company is able to ensure a positive financial impact. The cost of own generated solar power is cheaper than grid purchased power resulting in financial savings for the company. For the decarbonization of heating requirement, the exact cost will be known once we finalize the technology and other details.</p>
3	Corporate Governance	O	<p>As an responsible business organization, Gravita is expected to disclose all material information regarding financials and other key disclosures. Investors and regulators also expect us to disclose our sustainability performance in future as a part of good governance practices.</p>	<p>We are already disclosing our financial performance and other key material disclosures as per the LODR rules. Further we are disclosing our sustainability performance on a standalone basis through BRSR disclosures. In the next few years we want to disclose our sustainability performance for entire Gravita group through a proper reporting framework. This additional disclosures for our ESG performance should improve our overall governance of our operations as well as signaling our intent to transparently disclosure ESG performance, targets and initiatives.</p>	<p>Positive</p>

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. These are briefly as under:

P1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

1. Policy and Management processes

	Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
1(a)	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
1(b)	Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
1(c)	Web Link of the Policies, if available	<ol style="list-style-type: none"> 1. Business Responsibility Policy https://www.gravitaindia.com/Upload/PDF/business-responsibility-policy.pdf 2. Code of Conduct https://www.gravitaindia.com/Upload/PDF/code-of-conduct.pdf 3. Whistle Blower Policy https://www.gravitaindia.com/Upload/PDF/whistle-blower-policy.pdf 4. Related Party Transaction Policy https://www.gravitaindia.com/Upload/PDF/related-party-transaction-policy.pdf 5. Policy for determining material subsidiary https://www.gravitaindia.com/Upload/PDF/Material-Subsidiary.pdf 6. Nomination and Remuneration policy https://www.gravitaindia.com/Upload/PDF/nomination-remuneration-policy.pdf 7. Corporate Social Responsibility https://www.gravitaindia.com/Upload/PDF/csr-policy.pdf 8. Succession planning policy https://www.gravitaindia.com/Upload/PDF/succession-planning-policy.pdf 9. Sexual Harassment policy https://www.gravitaindia.com/Upload/PDF/Sexual-Harassment-Policy-.pdf 10. Policy on control and maintenance of Stationery https://www.gravitaindia.com/Upload/PDF/policy-control-maintenance-stationery.pdf 11. Risk Management policy https://www.gravitaindia.com/Upload/PDF/risk-management-policy.pdf 								

		12. Materiality of Events and information https://www.gravitaindia.com/Upload/PDF/POLICY-ON-DETERMINATION-OF-MATERIALITY-OF-EVENTS-INFORMATION.pdf 13. Preservation of Archives and documents policy https://www.gravitaindia.com/Upload/PDF/preservation-documents-and-archival-policy.pdf 14. Familiarization policy https://www.gravitaindia.com/Upload/PDF/Familiarization-Policy.pdf 15. Dividend Distribution policy https://www.gravitaindia.com/Upload/PDF/dividend-distribution-policy.pdf 16. Board Diversity Policy https://www.gravitaindia.com/Upload/PDF/board-diversity-policy.pdf 17. Human Right Policy https://www.gravitaindia.com/Upload/PDF/human-rights-policy.pdf							
2	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y
4	Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Company has adopted various standards specified by the International Organization for Standardization (ISO). These are: a. ISO 9001: 2015 for Quality management system. b. ISO 14001: 2015 for Environment management system. c. ISO 45001: 2018 Health and Safety management system. d. 2 (Two) International Lead Associations approved plants Phagi, Rajasthan & Chittoor, Andhra Pradesh Apart from these, the Company also adheres to the following standards: National Voluntary Guidelines (NVG) given by Ministry of Corporate Affairs for Social, Environment and Economic responsibility of business. The policies related to all principles are formulated with detailed consultation with relevant stakeholders as per industry framework and market standards, as per management guidelines within the applicable legal and regulatory framework requirements, at national and international level.							
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Company has set following key ESG targets for India operations: *30% RE power consumption out of total power consumption *10% reduction in energy intensity per MT of production by FY27 over base of FY24 *20% Biofuel usage in fuel consumption by FY34 *Net Zero emissions by 2050 *10% reduction in fresh water intensity by FY27 over FY24 base *Water neutrality for India operations by FY34 *~10% improvement in solid waste utilization over FY24 base *Zero fatalities *Improve safety incidences reporting across operations							

		*Improve diversity ratio across our operations by 100% by FY34 over FY24 base *Set up ESG committee of Board of Directors for effective implementation of ESG roadmap for organization
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	*10% of power consumption of India operations is from RE sources *Energy intensity has increased from 7.28 GJ/MT to 7.35 GJ/MT in FY25 due to new rotary furnaces coming in production and stabilization of the same *GHG emissions increased by 23% from 81.2 KT to 99.9 KT * Freshwater intensity reduced by 0.6% *45% waste utilization for FY25 * Zero fatal incidence for FY25

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

We are committed to align our operations with the business responsibility principles, accordingly we have taken steps in the recent past. We are a Recycling Company; hence, it is critical for us to keep our operations environmentally and socially sustainable and comply with national standards in the regions we operate in. To address these challenges systematically and identify our most critical intervention areas, we performed ESG materiality assessment in FY'24. This materiality assessment has led to the finalization of our ESG goals for short/medium & long term which will guide our future actions. Along with that, we are taking measures to eliminate any levels of discrimination and human rights violations not only within our operations but also in our supply chain. The Company is taking feedback from all stakeholders, employees and workers for the business to grow sustainably and equitably.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

Mr. Rajat Agrawal (DIN: 00855284), Chairman & Managing Director & Mr. Yogesh Malhotra (DIN: 05332393), WTD & CEO, of the Company will oversee the implementation of Business Responsibility policies.

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Currently the risk committee of the board is responsible for overseeing the ESG roadmap implementation.

10. Details of Review of NGRBCs by the Company

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

	Subject for Review	b. Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	Performance against above policies and follow up action	Policies of the Company are reviewed periodically or on a need basis by department heads, business heads or the functional heads. During this review, the efficacy of the policy is reviewed, and necessary changes are implemented.								
2	Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	As per the requirement of laws applicable to the Company.								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

No.

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

Not Applicable

SECTION C: Principle-wise performance disclosure

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

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

ESSENTIAL INDICATORS

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

S. No	Segment	Total number of training & awareness programmes held	Topics / principles covered under the training and its impacts	% age of persons in respective category covered by the awareness programmes
1	Board of Directors	2	They have been given awareness trainings for the Code of conduct policy and prevention of Insider trading. They were provided with brief synopsis of the business segments of the Company along with training programmes being conducted by the Company in this FY.	100%
2	Key Managerial Personnel	6	They have been given awareness training for the 1. Code of conduct policy. 2. Prevention of Insider trading 3. CDP Climate ratings 4. ESG ratings 5. Human Rights Due Diligence	100%

3	Employees other than BOD and KMPs	141	<p>Trainings are imparted through online and classroom modes, as well as on the job as per requirement. They include:</p> <ol style="list-style-type: none"> 1. Induction 2. NEEV 3. PoSH & Human Rights 4. Fan calculations 5. Rotary erection & commissioning 6. Filter press applications 7. Bearing types and nomenclature 8. Production planning 9. Code of Conduct 10. Prevention of insider trading 11. Workshop on sustainability 12. 5S 13. ISO 9001/14001/45001 & many more 	88%
4	Workers	226	<ol style="list-style-type: none"> 1. EHS-Environment, Health and Safety Management 2. Quality Policy and Objective 3. Safety at Workplace 4. 5S-Sort, Set in Order, Shine, Standardize and sustain 5. HIRA (Hazard Identification and Risk Assessment Training)-Aspect & Impact 6. Fire fighting Emergency mock drills 7. Firefighting & Safety 8. Housekeeping Training. 9. Emergency response 10. First aid 11. ISO 9001/14001/45001 	100%

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by its directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions in FY 2025

No material monetary & non-monetary fines/penalties were paid in F.Y. 2025

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

Not Applicable

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

The policy related to the prevention of bribery and corruption is embedded in the Company's Codes of Conduct (viz, Code of Conduct for Employees, Code of Conduct for Directors and Senior Management and Supplier Code of Conduct), Whistle Blower Policy and HR policies and practices. The required steps to ensure proper reporting of incidents are outlined in the Whistle Blower policy. All complaints received from whistleblowers are placed before the Audit Committee and the Board of Directors on a quarterly basis. The Company also creates awareness about the Whistle Blower mechanism and Code of Conduct to ensure proper implementation of the Codes. The relevant policies can be accessed at <https://www.gravitaindia.com/Upload/PDF/whistle-blower-policy.pdf> and <https://www.gravitaindia.com/Upload/PDF/code-of-conduct.pdf>

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

S. No.	Segment	FY 2025	FY 2024
1	Directors	NIL	NIL
2	Key Managerial Personnel	NIL	NIL
3	Employee	NIL	NIL
4	Workers	NIL	NIL

6. Details of complaints with regard to conflict of interest

S. No.	Segment	FY 2025		FY 2024	
		Number	Remarks	Number	Remarks
1	Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NA	NIL	NA
2	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NA	NIL	NA

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

Not Applicable

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	21.45	15.93

9. Openness of Business Provide details of concentration of purchases and sales with trading houses, dealers and related parties along-with loans and advances & investments, with related parties

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	43.49%	35.55%
	b. Number of trading houses where purchases are made	667	128
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	41.64%	50.82%
Concentration of Sale	a. Sales to dealers/ distributors as % of total sales	7.97%	14.24%
	b. Number of dealers/ distributors to whom sales are made	53	34
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	79.01%	98.05%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	24.05%	30.75%
	b. Sales (Sales to related parties/Total Sales)	0.75%	1.87%
	c. Loans & advances (Loans & advances given to related parties/Total Loans & advances)	6.7%	0%
	d. Investments (Investments in related parties/Total Investments made)	1.74%	92.91%

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.

S. No.	Segment	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
1	R&D	NIL	NIL	No major update
2	Capex	6%	16.1%	Key capex went into installation of solar projects, Auxiliary Pollution control systems, Scrubbers, filter press, Flue gas analyzers etc.

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

Yes, Gravita India Limited has the proper procedure for sustainable sourcing. The Company endeavors to focus on protection of the environment, stakeholders' interest and cost effectiveness while procuring any raw material or goods. The main raw materials – Battery, Aluminum and plastic scrap are collected from traders, Corporates and OEM's who are well-reputed global players. Adequate steps are taken for safety during transportation and optimization of logistics, which, in turn, help to mitigate the impact on climate.

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

At present, 29.55% of inputs sources are sourced sustainably.

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

Gravita India Limited engages certified e-waste handlers for disposal of e-waste. The Hazardous waste is sent to government authorized agencies for environmentally safe disposal. In case of other waste it is sold to other vendors and in case of food waste, it gets converted to manure or plan to be utilized as a feed to bio gas plant in one of our locations.

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

Not Applicable as Gravita India does not come in the "Producer Category" for which the EPR is 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 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 Employees											
Male	486	486	100%	486	100%	-	-	486	100%	NIL	-
Female	31	31	100%	31	100%	31	100%	NIL	-	NIL	-
Total	517	517	100%	517	100%	31	6%	486	94.00%	NIL	-

Other than Permanent Employees*											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

*Non-Permanent employees – Non-Permanent Employees are contracted via a 3rd party and the responsibility related to the information shared above lies with the contractor. Gravita ensures that the contractors meet the statutory requirements.

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	1387	1387	100%	1387	100%	-	-	NIL	-	NIL	-
Female	96	96	100%	96	100%	96	100%	NIL	-	NIL	-
Total	1483	1483	100%	1483	100%	96	6.47%	NIL	-	NIL	-
Other than permanent workers*											
Male	100	100	100%	100	100%	-	-	NIL	-	NIL	-
Female	2	2	100%	2	100%	2	100%	-	-	-	-
Total	102	102	100%	102	100%	2	1.96%	-	-	-	-

*Non-Permanent Workers – Non-Permanent workers are contracted via a 3rd party and the responsibility related to the information shared above lies with the contractor. Gravita ensures that the contractors meet the statutory requirements.

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.22	0.26

2. Details of retirement benefits for Current and Previous FY

S. No.	Benefits	FY 2025			FY 2024		
		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.)
1	PF	100%	100%	Y	100%	100%	Y
2	Gratuity	100%	100%	Y	100%	100%	Y
3	ESI	4.84%	65.41%	Y	9%	66%	Y

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

The Company is committed to embracing inclusion and diversity in its campuses. The Company's facilities have the necessary infrastructure in place to ensure access and inclusion for differently abled staff and visitors.

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

The Company encourages diversity in the workplace. Gravita India Limited is an Equal Opportunity Employer and does not follow or support any discrimination based on caste, gender, sexual orientation, religion, ethnicity or physical disabilities. All employees are expected to be respectful towards each other and not promote or tolerate any form of discrimination. The Policy can be accessed here: <https://www.gravitaindia.com/Upload/PDF/Code-of-Conduct-Employee.pdf>

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

Total nine (9) employees has taken a parental leave in the financial year 2024-25 with 100% return to work and retention rates.

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

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

Yes

1	Permanent employee	We have established the Grievance Redressal Mechanism in place to resolve the issues of employees. It covers violation of the Company's Code, such as Business Integrity, Sexual Harassment, Prevention of Fraud, Rights to Intellectual Property and Data Protection. The contact details and channels for raising grievances are mentioned in our Whistle Blower Policy. The investigation of the complaints are done both internally as well as through an external investigator if decided by the Audit committee. The investigation is generally completed within 45 days after filing of the complaint. https://www.gravitaindia.com/Upload/PDF/whistle-blower-policy.pdf
2	Other than Permanent Employees	Non-permanent employees on Gravita India Limited Plants are contracted via a 3rd party and their grievance redressal mechanism rests with the contractors. Gravita India Limited ensures that all norms and regulations while working on plants are met and safety precautions are adhered to.
3	Permanent Workers	The Grievances/Works Committee is in force under the Factories Act 1948, to redress any grievance. The committee for workers is filed level committee within the reach of workers. Permanent workers are also covered under Whistle blower policy. It covers Violation of the Company's Code, such as Business Integrity, Sexual Harassment, Prevention of Fraud, Rights to Intellectual Property and Data Protection. The contact details are mentioned in our Whistle Blower Policy. https://www.gravitaindia.com/Upload/PDF/whistle-blower-policy.pdf
4	Other than Permanent Workers	Workers engaged on contractual basis can report their grievances to their respective contractor representative or the Plant Head. The contractor is expected to take the required action to address the worker grievances, and if required, can raise the grievance to HR and respective functional heads.

7. Membership of employees and workers in association(s) or Unions recognized by the listed entity

The Company has no trade union in our operations.

Category	FY 2025			FY 2024		
	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	517	-	-	541	0	0
- Male	486	-	-	513	0	0
- Female	31	-	-	28	0	0
Total Permanent Workers	1483	-	-	1,754	400	22.81%
- Male	1387	-	-	1,670	386	23.11%
- Female	96	-	-	84	14	16.67%

8. Details of training given to employees and Workers*

Category	FY 2025					FY 2024				
	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	486	345	70.99%	179	36.83%	513	314	61.21%	513	100%
Female	31	2	6.45%	13	41.94%	28	28	100%	28	100%
Total	517	347	67.12%	192	37.14%	541	342	63.22%	541	100%
Workers										
Male	1,387	2,170	156.45%	278	20.04%	1,824	1,824	100%	1,824	100%
Female	96	124	129.17%	20	20.83%	86	86	100%	86	100%
Total	1,483	2,294	154.69%	298	20.09%	1,910	1,910	100%	1,910	100%

*The above data excludes non-permanent employees and workers

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

The Company has an inbuilt procedure for ensuring the conduct of Performance Appraisal of employees and workers by the respective head of the department/Company in a fair and impartial manner. Every employee and worker has to submit a self-evaluation, post which it is evaluated by their Head of the Department against their performance in the respective tenure.

Category	FY 2025			FY 2024		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
Employees						
Male	486	330	67.90%	513	449	87.52%
Female	31	14	45.16%	28	24	85.71%
Total	517	344	66.54%	541	473	87.43%
Workers						
Male	1,387	665	47.95%	1,824	1,208	66.23%
Female	96	62	64.58%	86	79	91.86%
Total	1,483	727	49.02%	1,910	1,287	67.38%

10. Health and Safety Management System

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

Yes, all plants of Company have implemented ISO 45001:2018 – Occupational, Health and Safety Management System and the scope of certification covers product manufacture and supply.

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

To ensure adherence to prescribed safety norms, teams visit workplaces/locations to carry out inspections and assessments of potential hazards that could harm workers. Teams interact with the workmen and explain hazards and risks involved in allocated activities. The Company also has a Hazard Identification and Risk Assessment (HIRA) process that involves identification of existing as well as potential routine and non-routine workplace hazards viz., periodic review of risks, determining and implementing a hierarchy of controls for safe operations. Hazards related to working at height, working in confined spaces, hot works, conveyor belts, inadequate guarding, maintenance, etc. are covered under the HIRA register. WE have also initiated safety audits at site from 3rd Party to find systematic safety issue in our operations for corrective measures.

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

Yes, the workers and employees can report any work-related hazards to the section supervisor or section head who in turn reports to safety supervisor at site. The plant management takes immediate action on receiving any such complaint and records of such hazards are being maintained. They can also share any safety concern/suggestion during safety committee meeting which happens regularly.

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

Yes, employees and workers have access to non-occupational medical and healthcare services. Medically qualified doctors, paramedics and support staff cover all shifts to support any medical emergencies. The Company has tied up with well-established hospitals to deal with any kind of incident, accident or medical emergency. Employees are required to undergo an annual health check-up and healthcare advice is provided. Medical insurance facilities are provided to employees and their dependents.

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

	Safety Incident/Number	Category*	FY 2025	FY 2024
1	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	3	2.6
		Workers	0	0
2	Total recordable work-related injuries	Employees	50	25
		Workers	0	0
3	No. of fatalities	Employees	0	0
		Workers	0	0
4	High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
		Workers	0	1

*Including in the contract workforce

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

As a responsible employer, we conduct various health and medical checkups on regular basis by recognized institutions rolled out across different locations. Moreover, employees have access to various wellness workshops. We also

1. Conducted safety audits and emergency drills at site to deal with emergency situations.
2. We have conducted first aider certification at all our locations through St. John Ambulance of Indian Red Cross society.
3. Design modification in battery cutting machine to prevent cut injury and electrical shock injury.

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

There was no complaints received by employees & workers regarding health & safety and working conditions across the different locations in the current year as well as in the previous year.

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of plants were assessed by the Company
Working Conditions	33 % of plants were assessed by the Company

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

Following initiatives are being taken to minimize safety related incidences and for reduction in safety risk in operations:

1. 360 degree machine guarding
2. Illumination and noise monitoring
3. 3rd party safety audits
4. Wheel stoppers for vehicle safety
5. Back horn on material handling vehicles
6. Flashback arrestors for nozzle and cylinders
7. Safety signboards all over the plants
8. Safety committee meetings for all 3 locations
9. Monthly mock drills
10. Fire hydrant demonstrations
11. Review of fire extinguishers
12. OEM certification for crane & forklift operators

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders**ESSENTIAL INDICATORS****1. Describe the processes for identifying key stakeholder groups of the entity.**

Gravita's stakeholder groups are those which are directly or indirectly impacted by it or can impact our value creation in the short, medium, or long term. Our relations with them are based on mutual trust and understanding of their priorities in creating shared value.

Gravita India Limited has identified internal stakeholders like employees, workers, and board of directors, as well as external stakeholders that impact our business, like investors, suppliers, and communities, independent directors. The Company has also engaged with these stakeholders through different channels for conducting the materiality assessment in FY 2025.

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

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Website, Intranet, Email, Training and Development programs, Cultural events, Employee engagement activities, Flyers and banners, notice boards Employee engagement survey	Quarterly	Learning and growth, Remuneration and benefits, Equal opportunities, Promotion of occupational, health and safety practices
Investors & Stakeholders	No	Quarterly Results, Annual Reports, Earnings Call, Analyst Meet, Press Releases, Investor presentations, Stock exchange filings, notice to shareholders, postal ballots, Email	Quarterly	Strategy and business operations, Transparency, Governance, Credit rating, Earnings Per Share (EPS), Communication with investors, Press Release, Performance and financial results, Complaints and grievances
Customer & Vendors	No	Regular Business Meetings, Customer Satisfaction Survey, Vendor satisfaction survey, Emails, website, telephonic conversations	Quarterly	Timely payments and delivery of products, quality assurance, vendor satisfaction and customer satisfaction expectations
Bankers and other financial institutions	No	Consortium meetings, Investor presentations	Quarterly	Performance and financial results, approval of funding requirements
Society	Yes	Through CSR Programmes and NGO partners	Quarterly	Improved employment opportunities, Enhanced Income, Enhanced Standard of Living

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

All employees & workers of Gravita India Limited are provided with Human Rights training. Human Rights awareness is part of the induction session by HR department. Our Human Rights Policy can be accessed at <https://www.gravitaindia.com/Upload/PDF/human-rights-policy.pdf>

	FY 2025			FY 2024		
Category	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	517	460	88.97%	541	541	100%
Other than permanent	0	0	0	0	0	0%
Total employees	517	460	88.97%	541	541	100%

Workers						
Permanent	1,483	1,483	100%	1,754	1,754	100%
Other than permanent	102	102	100%	156	156	100%
Total workers	1,585	1,585	100%	1,910	1,910	100%

2. Details of minimum wages paid to employees and workers

All the workers are paid in compliance with the Minimum Wages Act, 1948. Additional perks and benefits like food allowances are provided to them in addition. Our employees are paid as per industry standards and do not fall in the hourly wages category.

Category	FY 2025					FY 2024				
	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	517	0	0%	517	100%	541	0	0%	541	100%
Male	486	0	0%	486	100%	513	0	0%	513	100%
Female	31	0	0%	31	100%	28	0	0%	28	100%
Other than permanent										
Male	Nil	Nil	0	Nil	0	Nil	Nil	0	Nil	0
Female	Nil	Nil	0	Nil	0	Nil	Nil	0	Nil	0
Workers										
Permanent	1,483	0	0%	1,483	100%	1,754	0	0%	1,754	100%
Male	1,387	0	0%	1,387	100%	1,670	0	0%	1,670	100%
Female	96	0	0%	96	100%	84	0	0%	84	100%
Other than permanent	102	0	0%	102	100%	156	0	0%	156	100%
Male	100	0	0%	100	100%	154	0	0	154	100%
Female	2	-	0%	2	100%	2	-	-	2	100%

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	3	Rs. 271 Lacs per annum	0	0
Key Managerial Personnel	4	Rs. 138.58 Lacs per annum	0	0
Employees other than BOD and KMP	486	Rs. 5.02 Lacs per annum	31	Rs. 3.96 Lacs per annum
Workers	1387	Rs. 2.02 Lacs per annum	96	Rs. 1.68 Lacs per annum

*We have 3 executive directors who are paid compensation, rest are independent directors to whom no sitting fees is paid.

**We have one female independent Director, to whom no sitting fees is paid.

(b) Gross wages paid to female as % of total wages paid by the entity, in the following format:

	FY 2025	FY 2024
Gross wages paid to female as % of total wages	3.46	2.93

4. Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, Every plant location has the grievance committee which takes care of the grievances received including grievances related to Human Rights, Forced Labour and Child Labour.

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

All the staff members and workers have a secure and 24x7 access to raise grievances and to report anonymously in suggestion boxes and grievance registers put up at site. Trainings are given on different level to female employees & workers on Prevention of Sexual Harassment. The process to raise any grievances related to human rights is provided in our policy here: <https://www.gravitaindia.com/Upload/PDF/human-rights-policy.pdf>. We also have a certified PoSH trainer who takes care of the training and awareness improvement on this issue.

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

	FY 2025			FY 2024		
	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	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labor	0	0	0	0	0	-
Forced Labour/ Involuntary Labour	0	0		0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

7. Complaint filed under sexual harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2025	FY 2024
Total complaints reported under sexual harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

Our Whistle Blower Policy has clearly laid down the guidelines to prevent retaliation against a complainant. A Complainant is saved from physical harm, loss of job, punitive work assignments, or impact on salary or wages. A complainant not satisfied with the redressal may file a written complaint to the chairman of the Audit committee. The Policy can be found here: <https://www.gravitaindia.com/Upload/PDF/whistle-blower-policy.pdf>

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

Yes, in certain business agreements and contracts where relevant. It is clearly written that all the statutory obligations applicable at the place of work have to be followed.

10. Assessments for the year

Section	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	100 % of our plant sites were assessed by the Company
Discrimination at workplace	100 % of our plant sites were assessed by the Company
Child Labor	100 % of our plant sites were assessed by the Company
Forced Labor/ Involuntary Labor	100 % of our plant sites were assessed by the Company
Wages	100 % of our plant sites were assessed by the Company
Others – please specify	-

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

There was no need to take any corrective actions as no significant risk/ concern arose from the above assessment. Effective system of internal control is placed to improve the efficiency of work.

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

ESSENTIAL INDICATORS

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

Parameter	FY 2025	FY 2024
From renewable sources		
Total electricity consumption (A)	7,050	6,047.05
Total fuel consumption (B)	856	0
Energy consumption sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	7,906	6,047.05
From non-renewable sources		
Total electricity consumption (D)	63,303	54,719.85
Total fuel consumption (E)	9,20,134	6,39,027
Energy consumption sources (F)	1,910	20,096
Total energy consumed from non-renewable sources (D+E+F)	9,85,347	7,13,842.85
Total energy consumed (A+B+C+D+E+F)	9,93,253	7,19,889.90
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	3.082E-05	2.687E-05
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00062256	0.000543329
Energy intensity in terms of physical Output (GJ/MT)	7.35	6.4
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) : Yes Limited Assurance of energy related core indicators was conducted by TuV SUD South Asia Pvt. Ltd

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

No. The entity is not covered 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	FY 2024
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	34,138	28,084
(iii) Third party water	10,682	5,543
(iv) Seawater / desalinated water		-
(v) Others (STP treated)	48,614	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	93,434	33,627
Total volume of water consumption (in kiloliters)	93,434	33,627
Water intensity per rupee of turnover (Total Water consumption /Revenue from operations)	2.89918E-06	1.25514E-06
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	5.85640E-05	2.53789E-05
Water intensity in terms of physical Output (KL/MT)	0.69	0.30
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) : Yes
Limited Assurance of waste related core indicators was conducted by TuV SUD South Asia Pvt. Ltd

4. Provide the following details related to water discharge

Parameter	FY 2025	FY 2024
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	NA	NA
- No treatment		
- With treatment – please specify level of treatment	NA	
(iii) To Seawater	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kiloliters)	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.- Yes Limited Assurance of water related core indicators was conducted by TuV SUD South Asia Pvt. Ltd

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

All our plants are Zero Liquid Discharge plants. We have installed Sewerage Treatment Plant (STP) and Effluent Treatment Plant (ETP) in factory premises. The STP will be used for domestic waste usage water treatment purpose and ETP will be used for process waste water treatment purpose. The ETP treated water is re-used in the process and STP treated water used for gardening purpose and other non essential purpose within factory premises. Apart from these, we also have installed Acid Neutralization system in BHS for purpose of washing the battery boxes and used water is treated through neutralization system and again goes into the system.

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

Parameter	Locations	Units	FY 2025	FY 2024
NOx	Phagi	mg/nm3	229	161
	Chittoor	mg/nm3	193	185
	Mundra	mg/nm3	44	39
SOx	Phagi	mg/nm3	6	114
	Chittoor	mg/nm3	44	43
	Mundra	mg/nm3	113	157
Particulate matter (PM)	Phagi	mg/nm3	41	22
	Chittoor	mg/nm3	17	17
	Mundra	mg/nm3	77	78
Persistent organic pollutants (POP)	-	-	-	-
Volatile organic compounds (VOC)	-	-	-	-
Hazardous air pollutants (HAP)	-	-	-	-
Others – please specify	-	-	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- Yes Limited Assurance of other emissions core indicators was conducted by TuV SUD South Asia Pvt. Ltd

Yes, an Environmental Monitoring for the plants situated at Phagi, Chittoor and Mundra are done by Team Test House, A unit of Team Institute of Science & Technology Private Limited; Environment Analyst; M/s. SMS Labs Services Private Limited and Analytical & Environmental Engineering laboratory respectively

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

Parameter	Unit	FY 2025	FY 2024
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tonnes of CO ₂ equivalent	87,414	61,785
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tonnes of CO ₂ equivalent	12,784	12,510
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e / Rs.	0.000003109	0.00000277

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)	tCO ₂ e / Rs.	0.0000628	0.00005607
Total Scope 1 and Scope 2 emission intensity in terms of physical output	TCO ₂ e/MT	0.74	0.66
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	TCO ₂ e/MT	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: Yes Limited Assurance of GHG emissions related core indicators was conducted by TuV SUD South Asia Pvt. Ltd

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

The Company has a solar power project of capacity of 1,805 kW at its manufacturing facilities located in India. Through this project we aim to reduce our consumption from the State Distribution Company (DISCOM) and in turn reduce our Scope 2 emissions substantially. For FY25, we generated 1.96 million units of solar power and abetted 1390 MT of CO₂. We are also working on following 3 GHG emissions reduction projects:

1. Conversion of oil-fired refining pots into electricity powered one
2. Oxy fuel combustion for smelting rotary furnaces to improve efficiency and reduce energy consumption and GHG emissions.
3. Fuel switch from coal to CNG for our smelting operations to improve efficiency and reduce GHG emissions

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

Parameter	FY 2025	FY 2024
	Total Waste generated (in MT)	
Plastic waste (A)	785	NIL
E-waste (B)	0.125	NIL
Bio-medical waste (C)	NIL	NIL
Construction and demolition waste (D)	NIL	NIL
Battery waste (E)	NIL	NIL
Radioactive waste (F)	NIL	NIL
Other Hazardous waste. Please specify, if any. (G) (Lead Slag + Aluminium Dross)	4,527.732	1,719.36
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	3,235.196	NA
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations) (MT/MT)	2.65239E-07	6.41775E-08
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/MT)	5.35783E-06	1.2976E-06
Waste intensity in terms of physical output (Kg/MT)	63.29	15.29
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Total (A+B + C + D + E + F + G + H)	8,548.053	1,719.36

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2025	FY 2024
	Total Waste generated (in MT)	
(i) Recycled	0.000	0.000
(ii) Re-used	3,804	4.437
(iii) Other recovery operations	0.000	0.000
Total	3,804	4.437

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

Category of waste	FY 2025	FY 2024
	Total Waste generated (in MT)	
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other recovery operations Send to TSDF for Disposal	4,337.765	1,569.72
Total	4,337.765	1,569.72

*The balance slag which is lying at our plants will be disposed in due course of time.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y) If yes, name of the external agency: Yes Limited Assurance of waste related core indicators was conducted by TuV SUD South Asia Pvt. Ltd

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

Lead slag is produced as a byproduct of our manufacturing and processing activities. The Company is promoting research for recycling of slag to check the viability of using lead slag in various products like cement etc. The company is in discussions with various stakeholders for use of this slag material in their process as raw material after due approvals from relevant authorities. The gypsum generated from our Mundra plant is already being sold to cement companies to use as a raw material for their clinkering process and the non-hazardous waste generated is being sold to other traders for use in their own processes. The food waste generated in Chittor will be fed to biogas plant installed for clean cooking gas generation used in our own pantry from FY26.

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, specify details in the following format:

No, We do not have any office or plant location around ecologically sensitive areas

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

Not Applicable

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:

No monetary fines were levied on the entity as per the applicable environmental laws, regulations and guidelines in India.

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

ESSENTIAL INDICATORS

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

Gravita India Limited is affiliated with 5 trade and industry chambers/ associations.

b. List the top 10 trade and industry chambers / associations (determined based on the total members of such a 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	Confederation of Indian Industry (CII)	National
2	Federation of Indian Export Organization (FIEO)	National
3	Rajasthan Chamber of Commerce Industries (RCCI)	State
4	Material Recycling Association of India (MRAI)	National
5	Employers Association of Rajasthan	State

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

There were no such adverse order issued by any regulatory authority relating to anti-competitive conduct of the entity. Our entity is following all the regulations of Competition Act 2002.

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 FY 2025.

Not Applicable

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

Not Applicable

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

Gravita India Limited has a mechanism to receive and address the grievances. Local communities can raise their grievances via dedicated email-id as per the Human Rights Policy. The email id is – companysecretary@gravitaindia.com.

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

Category of waste	FY 2025	FY 2024
Directly sourced from MSMEs/ small producers	5.35%	7.79%
Directly from within India	40.60%	31.92%

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	FY 2024
Rural	51.59	53.2
Urban	0	0
Semi-urban	0	0
Metropolitan	48.41	46.8

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

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner**ESSENTIAL INDICATORS****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

The Company has a defined mechanism to receive and respond to consumer feedback and complaints. Consumers can directly reach out to Company on the number and email address mentioned on invoice/website. Our link to consumer complaints and feedback: <https://www.gravitaindia.com/contact-us/#>

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

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	Since we provide services in a B2B market such information on products is provided by the aggregators/final product manufacturers.
Safe and responsible usage	
Recycling and/or safe disposal	

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

We have received zero complaints in the aspects of Data Privacy, Advertising, Cybersecurity, Restrictive Trade Practices and Unfair Trade Practices in previous and Current financial year. Our products and services do not fall under delivery of essential services.

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

There is no instance of Voluntary as well as forced product recall on account of safety issues. Proper Testing of our product is undertaken for safety purpose.

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

The Company has an internally available policy on cyber security.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable

7. Provide the following information relating to data breaches

- Number of instances of data breaches. None.
- Percentage of data breaches involving personally identifiable information of customers. None.
- Impact, if any, of the data breaches. None



Assurance statement on third-party verification of sustainability information

Unique identification no.: **3153125133**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by , **Gravita Tower, A-27B, Shanti Path, Tilak Nagar, Jaipur- 302004 (Rajasthan) India**, (hereinafter "Company") for the period from 01 April 2024 to 31 March 2025.

The verification was carried out according to the steps and methods described below.

Scope of the verification

The third-party verification was conducted to obtain independent assurance about whether the Sustainability information is prepared in reference to BRSR standard/framework (hereinafter referred as "Reporting Criteria").

Reporting standard/framework

The disclosures have been prepared by **Gravita India Limited**, in reference to:

BRSR Core – Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year FY 2024-2025 as listed below

Limited level of assurance of 'BRSR 9 Core Attributes'

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the BRSR reporting, and accordingly, we do not express a conclusion on this information.

It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.

Responsibility of the Company

The legal representatives of the Company are responsible for the preparation of the BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, collection and compilation of information and the making of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the legal representatives are responsible for necessary internal controls to enable the preparation of a BRSR report that is free of material - intentional or unintentional - erroneous information.

Verification methodology and procedures performed

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group which is based on ISAE 3000 assurance engagement standard and ISO 17029.

Level of Assurance

Limited Level of assurance for the 9 core attributes of BRSR (Ref: Annexure I of SEBI circular)

The verification was based on a systematic and evidence-based assurance process limited as stated above. The selection of assurance procedures is subject to the auditor's own judgment.

- Inquiries of personnel who are responsible for the stakeholder engagement und materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls



- Inquiries of company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations
- Assessment of local data collection and management procedures and control mechanisms through a sample survey at selected multiple sites as mentioned below:

Sl. No.	Company Name	Site Address
1	Gravita India Limited	Corporate office: Gravita Tower, A-27B, Shanti Path, Tilak Nagar, Jaipur- 302004 (Rajasthan) India
2		Registered office: Phagi -Saurabh Farms, Chittoora Road, Harsulia Mod Diggi Malpura Road, Tehsil Phagi, Jaipur, Rajasthan, 303904
3		Plant 1: Chittoor, SY No. 233/15 to 233/30, Thiruthanhi Road, Ananthpuram, Chittoor, Andhra Pradesh, 517419
4		Plant 2: Mundra, Gujarat, Survey No. 43, Near National Highway No. 8a, Patri Gundala Road Village Moje Gundala Taluka Mundra Kutch, Kachchh, Gujarat, 370410
5		Plant 3: Gravita India Limited, SEZ, Plot No. PA 011 006, In Light Engineering SEZ, Village Kalwar, Teh. Sanganer, Jaipur, Rajasthan, 302029

Conclusion

Limited level of Assurance- BRSR 9 Core Attributes

On the basis of the assessment procedures carried out & evidence we have collected during 14.05.2025 to 20.05.2025, the identified sustainability indicators of 9 Core Attributes (Listed in Annexure I of this statement) of BRSR for FY 2024-25 are prepared in all material respect in accordance with the reporting requirements outlined in BRSR Core.

Limitations

The assurance process was subject to the following limitations:

- The subject matter information covered by the engagement are described in the "scope of the engagement". Assurance of further information included in the BRSR reporting was not performed. Accordingly, TÜV SÜD do not express a conclusion on this information.
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Use of this Statement

The Company must reproduce the TÜV SÜD statement and possible attachments like Assurance report in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.

Independence and competence of the verifier

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd. hereby declares that there is no conflict of interest with the Company.



Mumbai, 01-07-2025

A handwritten signature in black ink, appearing to read 'Prosenjit Mitra'.

Prosenjit Mitra
General Manager- Verification, Validation and Audit
Management System Assurance

A handwritten signature in black ink, appearing to read 'Brotoji Das'.

Brotoji Das
Verification Team Leader, TÜV SÜD
Management System Assurance



Annexure I

S.No	Attribute	Parameter	Cross reference to BSR (P-Principles/ E- Essential Indicator)
1.	Green-house gas (GHG) footprint Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*	Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) Total Scope 2 emissions (Break-up of the GHG (CO ₂ e) into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) GHG Emission Intensity (Scope 1 +2)	P6-E7
2.	Water footprint	Total water consumption Water consumption intensity Water Discharge by destination and levels of Treatment	P6-E3 P6-E4
3.	Energy footprint	Total energy consumed % of energy consumed from renewable sources Energy intensity	P6-E1
4.	Embracing circularity - details related to waste management by the entity	Plastic waste (A) E-waste (B) Bio-medical waste (C) Construction and demolition waste (D) Battery waste (E) Other Hazardous waste. Please specify, if any. (G) Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) Total waste generated ((A+B + C + D + E + F + G + H) Waste intensity Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method	P6-E9
5.	Enhancing Employee Wellbeing and Safety	Spending on measures towards well being of employees and workers – cost incurred as a % of total revenue of the company Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	P3-E1 P3-E11
6.	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid Complaints on POSH	P5-E3 P5-E7



7.	Enabling Inclusive Development	<p>Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India</p> <p>Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost</p>	<p>P8-E4</p> <p>P8-E5</p>
8.	Fairness in Engaging with Customers and Suppliers	<p>Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events</p> <p>Number of days of accounts payable</p>	<p>P9-E7</p> <p>P1-E8</p>
9.	Open-ness of business	<p>Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties</p>	<p>P1-E9</p>