

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L34102PN1958PLC011172
2	Name of the Listed Entity	Force Motors Limited
3	Year of incorporation	1958
4	Registered office address	Mumbai-Pune Road, Akurdi, Pune – 411 035
5	Corporate address	Mumbai-Pune Road, Akurdi, Pune – 411 035
6	E-mail	compliance-officer@forcemotors.com
7	Telephone	(+91)20 27476381
8	Website	www.forcemotors.com
9	Financial year for which reporting is being done	1st April 2025 – 31st March 2026
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	₹ 1,318 Lakhs
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Rishi Luharuka - President, and Group Chief Financial Officer Email- rluharuka@forcemotors.com Contact Number- (+91)20 27476381
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.
14	Name of assurance provider	TÜV SÜD South Asia Pvt. Ltd.
15	Type of assurance obtained	Reasonable Assurance

II. Products/services

16. Details of business activities (accounting for 90.0% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Automobile Manufacturing	Manufacturing of light commercial vehicles, small commercial vehicles, utility vehicles, spare parts and high technology automotive aggregates	100%

17. Products/Services sold by the entity (accounting for 90.0% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Commercial Vehicles	291002	63.64%
2	Motor Vehicle Engines	291005	24.82%
3	Diverse parts and accessories for motor vehicles such as brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalyzers, clutches, steering wheels, steering columns, and steering boxes, etc.	293001	5.40%

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	4	1*	5
International	0	0	0

*Office – Registered office

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 States + 8 Union Territories
International (No. of Countries)	30 Countries, 33 Distributors, 3 Stockiest

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

2.11%

c. A brief on type of customers

Force Motors Limited is a leading Indian automotive manufacturer that primarily produces commercial passenger vehicles. The company's customer base includes several industries and sectors, including government agencies, public transportation, educational institute, health services, defense services and logistics.

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IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	4,487	4,249	94.70%	238	5.3%
2.	Other than Permanent (E)	2,123	1,586	74.71%	537	25.29%
3.	Total employees (D + E)	6,610	5,835	88.28%	775	11.72%
WORKERS						
4.	Permanent (F)	345	345	100%	0	0.00%
5.	Other than Permanent (G)	1,743	1,734	99.48%	9	0.52%
6.	Total workers (F + G)	2,088	2,079	99.57%	9	0.43%

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%	0	0.00%
2.	*Other than Permanent (E)	0	0	0 %	0	0 %
3.	Total differently abled employees (D + E)	1	1	100%	0	0%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	Total differently abled workers (F + G)	0	0	0%	0	0%

*Note: Other than permanent are employees considered on roll of the company

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9	1	11.11%
Key Management Personnel	2 [#]	0	0 %

[#] KMPs other than Managing Director

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024 -25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6.9%	15.7%	7.3%	7.7%	16.5%	8.0%	9.2%	22.6%	9.6%
Permanent Workers	13.8%	0	13.8%	7.47%	0	7.47%	10.20%	0	10.20%

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

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

Sr. 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	Jaya Hind Industries Private Limited	Holding	N/A	No
2	Tempo Finance (West) Pvt. Ltd.	Subsidiary	66.43%	No
3	Force MTU Power Systems Pvt. Ltd	Subsidiary	51.00%	No
4	Veera Tanneries Private Limited*	Subsidiary	100%	No

*W.E.F. 23rd April, 2026

VI. CSR Details

	Response
24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii) Turnover (in ₹)	₹9,05,654 Lakhs
(iii) Net worth (in ₹)	₹4,26,413 Lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	Current Financial Year (FY 2025-26)			Previous Financial Year (FY 2024-25)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	NIL	NIL	NA	NIL	NIL	NA
Investors (other than shareholders)	Yes https://www.forcemotors.com/	NIL*	NIL	NA	NIL	NIL	NIL
Shareholders	Yes https://www.forcemotors.com/investor/	21	0	Complaints were resolved	17	0	Complaints were resolved
Employees and Workers	Yes https://www.forcemotors.com/wp-content/uploads/2025/02/Whistle-Blower-Policy.pdf	1	0	NA	NIL	NIL	NA
Customers*	Yes All the company's touch points like owner manuals, website, call centers etc. It is mentioned to connect on the registered customer care email id and telephone number for any feedback.	39	38	Sub-judice (pending before the court)	37	34	Sub-judice (pending before the court)

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Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	Current Financial Year (FY 2025-26)			Previous Financial Year (FY 2024-25)		
		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
Value Chain Partners	Yes Grievances are mailed by value chain partners to respective station heads or functional heads by suppliers. In addition to this there is open access for the stake holders to reach our senior management by mailing to Corporate Communication mail id. The stakeholders can send emails for escalation on any grievances at corporatematerial@forcemotors.com if any issue is not resolved by the concerned responsible officer. Additionally, the stakeholders can reach out to Senior Management by sending an email to Corporate Communication at corporatecommunications@forcemotors.com	NIL	NIL	NA	NIL	NIL	Any difference of opinion on issues related to supplies / price / quality / payments / schedules are discussed following the escalation matrix and amicably settled as per process.
Others (please specify)	N/A	NA	NA	NA	NA	NA	NA

*Consumer Forum complaints

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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 identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Water and Effluent Management	Risk	Water is required for both industrial and domestic functions in the company. Some processes like paint booths are water intensive and require more quantity of fresh water. With the use of water, there will be generation of effluents which contains chemicals, dissolved and suspended solids. If this effluent discharge is untreated and disposed directly into waterbodies, or on land, it will adversely affect the aquatic life and land contamination. An overuse of water can deplete the nearby ground and surface water resources.	- Analyzing previous year's consumption of freshwater and setting targets to reduce it by adopting water efficient processes and projects. - Investing in advanced water treatment technologies that can increase the utilization of treated wastewater and can reduce the fresh water consumption. - Initiating projects for rainwater harvesting and ground water recharge for replenishing the water levels inside plant premises. Rainwater harvesting with the help of filtration technology, can be used for both domestic and industrial processes.	Negative: In the absence of efficient water management, additional procurement of freshwater can lead to increased production cost. Improper treatment of effluent and unmonitored discharge can lead to non-compliance with environmental regulations which results in hefty fines and legal cost.
2	Greenhouse Gas Emissions and Climate Change Management	Risk	Manufacturing phase of automotive sector is one of the contributors of Greenhouse gases (GHG). Since this company consumes significant number of raw materials and is involved in energy intensive processes like foundry / painting, it is a major source of GHGs and contributes in Global climate change. Adapting processes with lower GHG intensity can lead to higher operational cost.	- Initiatives to invest in projects involving renewable energy like solar energy/ wind - captive or open access. - Setting goals and commitments to reduce the emission such as Net zero GHG emission in operation by 2050. - Adopting best practices for energy consumption and emission reduction and complying with environmental standards.	Negative: There is a significant need for capital to adopt new technologies and prepare for upcoming mandates. Any noncompliance with these mandates can increase the risk of penalties and legal expenses, damaging the company's reputation and financial implication.
		Opportunity	Carbon footprint reduction can be brought forward by decrease of energy and fuel consumption thereby reducing overall resource intake. Gradual and consistent approaches in reducing footprint can ultimately help achieve carbon neutrality. This further helps to mitigate climate change.	Not applicable	Positive: Efforts to reduce emission improves resource efficiency and helps in cost saving. Investing in low emission technologies can reduce operational cost and bring forth profit in the long run by reducing resource intake. Achieving carbon foot print improves the reputation, encouraging stakeholders and consumers to invest more.

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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Energy Management	Opportunity	Carbon emission is directly associated with energy consumption of any entity. Processes like welding, painting and assembly are the core functions in an automobile industry which are energy consuming. By developing energy efficient technologies there will be a substantial decrease in emission and also lowers operational cost related to energy. Transitioning from fossil fuels to renewable energy will lower energy cost and help to offset / reduce carbon footprint of the company.	Not applicable	Positive: Lowering carbon emission by substituting nonrenewable energy with renewable energy improves sustainability credentials which further promotes brand reputation among environmentally conscious consumers and stakeholders. Renewable energy projects implementation attracts reduction in overall cost of energy which can lead to overall profit for the company.
4	Biodiversity	Risk	Expansion of company causes habitat destruction and fragmentation subsequently manufacturing process can pollute the environment creating imbalance in eco system. Extraction of raw materials such as aluminum, iron, lithium for batteries causes deforestation, soil degradation and pollution leading to a gradual loss of bio diversity. This may cause legal implications from regulatory bodies and can cause loss of reputation.	1. Considering bio diversity while managing supply chain can positively impact in reducing environmental footprint. 2. Planting trees across the Company's property can improve the ecological balance. 3. Rejuvenation of natural water bodies in water catchment areas of operations can support to improvement of aquatic bio diversity.	Negative: Building a sustainable supply chain which causes minimal environmental impact can impose a huge financial burden on the company. High investments are necessary for bio diversity restoration projects, inability to resolve issues with respect to tampering of eco system can lead to legal implications and fines. With increasing environmental awareness among stakeholders, failing to comply with environmental regulations can decrease investors due to reputation loss.

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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Waste Management	Risk	Automotive sector uses diverse materials for manufacturing process which creates equally diverse waste products such as scrap metals, solvents, oils, plastic etc. Different methods are used for the disposal of each category of waste, which attracts cost for disposal especially hazardous waste. Improper disposal can lead to water and land contamination and emission of greenhouse gases contributing to environmental degradation. Regulations regarding waste disposal are complex to follow and extremely costly.	1. Proper monitoring, segregation and storage of waste, increasing the awareness on the importance of waste management among employees/workers. 2. Implementation of recycling programs 3. Adopting waste reduction strategies and disposal methods with lower environmental impact.	Negative: Developing infrastructure required for waste management and recycling programs requires large initial investments. Improper disposal of waste can lead to legal implications, hefty fines and penalties, and significant cost associated with environmental remediation processes. Failure to adhere with waste management regulations can harm the brand image and subsequent loss in investments.
6	Materials and Circular Economy	Risk and Opportunity	Risk: A significant quantity of rare earth and critical minerals are required as a raw material in the manufacturing process in automotive industry. Due to lack of viable substitutes any disruption in supply chain in the case increase in demand or market competition can cause a financial burden. Scarcity in these materials can force the industry to invest in cost intensive alternate technologies or procurement through higher cost. Opportunity: Recycling and reusing materials in manufacturing reduces the dependency on new raw materials, reduce wastage and also significantly decreases production cost. For materials like Lithium used in batteries, recycling makes less dependency on volatile supply chains. Reduced procurement of raw material further reduces overall carbon footprint and lowers the impact on environment.	1. Reusing or recycling these materials and introducing them back into the process decrease the raw material usage and reduce material waste. 2. Focusing on technologies that optimize the use of materials throughout production. 3. Collaborating with suppliers with more transparency and ethical sourcing in order to avoid shortage in supply due to conflicts or legal implications.	Negative: Supply chain disruptions can increase overall cost, primarily in production. If critical materials are unavailable, operational delays may occur, leading to a stoppage in production and a loss of revenue. Positive: Recycling materials and reusing them instead of procuring raw materials is cost effective and overall reduces procurement expenses. Expensive waste management processes can be reduced or avoided by recycling materials instead of discarding them. Reduced supply chain dependencies result in fewer financial disruption. Material circularity can improve the sustainability performance and be competitive in market also attracting more investors.

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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Employee Well-being and Development	Opportunity	Investing in the well-being, continuous development, personal and professional growth of employees helps foster a competent work force and increase job satisfaction. Employees who receive training and skill development feels supported in their progress and are more likely to stay hence reducing turnover rates. well trained and engaged work force overall increases productivity and business performance.	Not applicable	Positive: Reduction in turnover rates can decrease recruitment and training cost. Stable and experienced workforce translates to higher level of productivity which boosts overall business performance. Positive employee relation encourages collaboration, innovation and knowledge sharing which helps to improve operational efficiency, attracts and retain talent.
8	Diversity, Equity and Inclusion	Opportunity	By creating an environment where people from various backgrounds, perspectives, and experiences feel welcome and valued, companies can attract a broader pool of talent. Diversity enriches the workforce and enhances the innovation and creativity. Inclusivity contributes to positive work environment and strengthen employee engagement and morale. Promoting gender equality and implementing fair and equitable employment policies further solidifies an organization's commitment to social responsibility and long-term sustainability.	Not applicable	Positive: Diverse workforce increases the overall reputation of the company and thereby attracting talent. Inclusive work environment improves the morale of employees and increases employee engagement, ultimately resulting in lower turnover rates.

Business Responsibility & Sustainability Reporting (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Occupational Health and Safety	Risk	Failure to establish and maintain a safe working environment, coupled with non-compliance to safety protocols by employees and business partners can risk the reputation of company. Neglecting safety standards causes employee casualties which ultimately affects the morale of the employee and dips productivity. Work place accidents create negative image leading to decrease of trust from stakeholders like employees.	1. Adapting various practices for risk reduction like elimination, substitution engineering / administrative controls, providing protective equipment's and enforcing rules throughout the premises to use it can prevent incidents. 2. Conducting safety training programs, safety audits, feedback on safety practices and establishment of safety protocols. 3. Involving various levels and functions in the process of proactive engagement for safety and identifications of hazards and mitigate associated risk.	Negative: Work place hazards and accidents give rise to significant legal liabilities and substantial fines. Unsafe working conditions affects the morale of employees thereby reducing productivity, impacts business. Subpar safety records fails to attract new talent and reduces the chance of organization at securing affordable insurance coverage.
10	Training and Development	Opportunity	Providing trainings for skill development and professional growth can enhance the competency of the workforce and is crucial for overall progress. Furthermore, turnover rates reduce with more opportunities for the employees to develop skills.	Not applicable	Positive: Employees being continuously trained are content with the organization which leads to lower turnover rate and the costs related to it. This stability ensures satisfied employees to be productive and enhance business performance. Well trained employees play key role in driving innovation and increasing operational efficiency which boosts profitability. Training programs minimize operational errors and in turn benefit company.

Business Responsibility & Sustainability Reporting (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Customer Centricity	Risk and Opportunity	Risk: Failure to meet customer expectation by not catering to changing preference create a situation risk of losing customer loyalty and market share. Poor customer service can lead to legal action, negative publicity and diminished reputation. Unresolved customer complaints regarding issues related to vehicle can cause dissatisfaction and unattended vehicle safety issue leads to accidents leading to injuries, fatalities and costly recalls. Opportunity: Understanding preferences and providing personalized solution leads to customer retention and loyalty. Aligning customer feedbacks with product development can lead to innovative technologies that helps stand out in market. Customer centric culture helps enhance customer satisfaction and improve brand perception and revenue growth.	1. Implementation of customer feedback channels, providing efficient customer service, both pre- and post-sale will help in an increased customer repeat / referral rate. 2. Engagements with customers through different channels, feedback analysis for product improvement shows that the company is for the masses.	Negative: Failing to meet customer needs leads to losing of customers which directly impacts the revenue. Losing customer necessitates higher spending on marketing campaigns to acquire new customers. Poor customer service or product issues that lead to legal claims could result in costly settlements or legal fees. Positive: Increased customer loyalty can lead to repeat purchases and stable revenue. Positive customer reviews can bring in new customers thereby reducing marketing expenses.
12	Corporate Governance	Opportunity	Effective corporate governance can help build trust with investors, employees, customers, and the public, improving the company's overall reputation. Clear governance structures and processes enable better oversight and decision-making to identify and mitigate risks more effectively. By maintaining ethical standards and transparency, corporate governance helps to prevent legal implications that could harm the company's reputation.	Not applicable	Positive: Strong corporate governance improves access to capital by attracting investors. Effective corporate governance structures lead to more informed, strategic decision-making. This helps to optimize operations, reduce inefficiencies, and identify profitable opportunities, ultimately improving profitability. Adhering to governance best practices ensures that the company is compliant with all relevant laws and regulations, reducing the risk of legal penalties, fines, and litigation costs.

Business Responsibility & Sustainability Reporting (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
13	Business Ethics	Risk and Opportunity	Risk: A failure to adhere to ethical standards can lead to negative publicity, tarnishing the company's reputation. Corruption and unethical behavior can lead to resource misallocation, environmental damage, and human rights abuses, damaging the company's reputation. If perceived as unethical, customers may lose trust in the brand, which can lead to a decline in customer loyalty. Opportunity: Ethical behavior fosters trust and credibility with customers, employees, and the broader community. Operating ethically helps to build long-term relationships with customers. Clear and transparent disclosures enable rating agencies to evaluate organizations effectively. By openly sharing organizational details, companies can enhance their ESG scores.	1. Ethics training within different employee teams, creation of ethics code within the organization and conducting regular ethics audits will ensure business ethics being seriously followed within the organization. 2. Promoting a culture of accountability within the organization, serious consequences for violations and encouragement of ethical decision making at all levels of the firm.	Negative: Implementing and maintaining business ethics standards often involves significant investments in training, audits, and legal consultations. Non-compliance with ethical standards, especially in areas like labor practices, environmental regulations, or anti-corruption laws, can result in legal consequences, including fines, penalties, and lawsuits. Positive: Ethical business practices can attract socially responsible investors and those focused on environmental, social, and governance (ESG) criteria. Ethical business tends to retain their customers leading to repeat business and higher lifetime customer value. Ethical practices often align with operational efficiencies, such as reducing waste, improving energy efficiency, and sourcing sustainable materials, which can lower costs over time.
14	Research Development and Innovation	Opportunity	Offering differentiated products, businesses can attract new customers, create new revenue streams, and gain a competitive edge. A successful R&D strategy enables businesses to capture market share, both in their current industry and in new sectors. Developing new technology can boost efficiency in process, reduce cost in production and lower emissions.	Not applicable	Positive: By investing in R&D, businesses can unlock long-term financial rewards. Successful R&D efforts lead to products that generate significant revenue over extended periods. Streamlining operations and improving product development cycles can lead to cost savings, reduced time-to-market, and improved profitability. A strong brand reputation built on R&D can attract customers, investors, and partners, contributing to increased sales, better investor relations, and more strategic collaboration. Proactive engagement of R&D will ensure the product ESG compliances and ensuring adherence to legal requirements.

Business Responsibility & Sustainability Reporting (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
15	Sustainable Supply Chain Management	Risk and Opportunity	Risk: Unsustainable practices, such as over-reliance on natural resources or unethical sourcing, can make the supply chain vulnerable to external disruptions such as natural disasters, geopolitical tensions, or climate change. An unsustainable supply chain can raise concerns about a company's long-term viability and governance. Non-compliance with regulations related to sustainable supply chain management can lead to legal issues, fines and negative impact on the goodwill of the company. Opportunity: By adopting sustainable supply chain practices, companies are better prepared to comply with evolving environmental regulations and international sustainability standards. A sustainable supply chain is more resilient to disruptions such as resource shortages, climate change, or social unrest. Incorporating ESG factors into the supply chain directly minimizes operational risks, reduces costs, and helps lower the environmental impact.	1. Drafting strong supplier code of conduct and strictly adhering to it can minimize the risk associated with it. 2. Screening and assessment of suppliers based on various ESG parameters.	Negative: Ensuring compliance and implementing sustainable practices throughout the supply chain increases costs. Disruptions and environmental violations can lead to fines, production delays, and operational costs. Positive: Sustainable supply chain practices, such as reducing energy consumption, cutting waste, and optimizing transportation, can lead to substantial cost savings. By ensuring compliance with environmental and sustainability standards which helps to avoid costly legal challenges and fines. Companies that incorporate sustainability into their supply chain are often seen as lower-risk investments by socially responsible investors.
16	Data Privacy and cybersecurity	Risk	The increase in data and cybersecurity breaches poses significant risks, especially with online transactions and cloud computing. Protecting stakeholders' data including customer data is essential to avoid operational disruptions and reputational damage. Failure to secure sensitive information can lead to financial losses, regulatory penalties, and erosion of customer trust, all of which can severely impact a company's long-term success.	Implementation of advanced threat detection, security audits on a regular basis, having a dedicated IT team working towards protecting customer information and data should be stationed.	Negative: Data breach involving sensitive customer or business information can result in significant financial losses through fines, legal fees, compensation and business loss. Organizations that fail to comply with data privacy regulations and regional laws may be subject to hefty fines. Investment in cybersecurity measures, including upgraded security software, employee training, and the implementation of more secure systems can be a financial burden.

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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.

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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c.	Web Link of the Policies, if available	https://www.forcemotors.com/investor/								
2.		Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.		Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								
4.		Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	All our plants are certified for ISO 14001:2015, ISO 45001:2018 and IATF 16949.								
5.		Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has set the following goals and targets- # Net zero in the operations - The Company is committed to achieve net zero GHG emission in the operations by 2050. 50% reduction in scope 1 & 2 emission intensity by 2030 to the baseline of year 2023-24. 50% renewable electrical energy in the operations by 2027 with respect to base year of 2023-24. Reduction of emission during use of vehicle life - Net zero carbon emission (direct use phase emission) by 2050 by light and medium commercial vehicles. Water neutrality - Achieve water neutrality in own operations by 2035. 5% reduction of net freshwater consumption year-on-year - base year 2023-24. Zero waste to landfill - To achieve zero waste to landfill by 2030 - All Operating Locations. Diversity, Equity and Inclusion - Increase share of women work force to 10% by 2027 to the baseline year of 2023-24. Training and Development - Increase average training hours per employee to 32 hours by 2030 to the baseline year of 2023-24. Sustainable Supply Chain Management 100% screening of all new suppliers for direct material on ESG criteria by 2027. - Assessment of all the critical suppliers on ESG criteria by 2027.								

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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	The Company has set the goals and targets in FY 2025-26. Performance against these goals and targets were tracked and substantial improvement observed as follows:								
	Parameter	Unit		2025-26		2024-25		Remark	
	Emission intensity	tCO ₂ e/INR Cr.		4.55		5.81			
	Emission avoided	tCO ₂ e		14,157		5,743		2.4 times improvement on emissions avoidance	
	Renewable energy	%		31.35%		13.47%		Comparison with respect to Total electrical energy	
	Women workforce	%		9%		7%		2% increase in women workforce	
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)	# 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)								
	At Force Motors Limited, we are committed to creating a sustainable future for all our stakeholders, including our customers, employees, suppliers, shareholders, the society and communities we are part of, and the planet we share. This year, we commissioned a rooftop solar power plant at Pithampur, increasing the share of green energy in our energy mix and supporting our target of achieving 50% green energy by 2027.								
	Achieving Net Zero emissions by 2050 remains a key pillar of our sustainability strategy. Our resource conservation efforts are focused on achieving water neutrality by 2035 and zero waste to landfill by 2030. We also remain committed to fostering a diverse and inclusive workplace, with a target of increasing female representation in our workforce to 10% by 2027. Ensuring the well-being and safety of our employees continues to be a priority. By 2027, all our critical and new direct material suppliers will be assessed against ESG requirements, strengthening alignment with our sustainability values. This year, we made encouraging progress in aligning our supplier partners with our shared sustainability goals. Our governance framework continues to drive continuous improvement and innovation across our value chain.								
	Through these initiatives, we seek to build a more sustainable, responsible, and resilient future for all our stakeholders, while advancing our commitment to a “Better Tomorrow.”								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).				Mr. Prasan Abhaykumar Firodia - Managing Director					
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.				All the sustainability related issues are overseen by Mr. Prasan Abhaykumar Firodia (Managing Director), who is a Board Member.					
				The Corporate Social Responsibility Committee reviews CSR activities as per the Annual Action Plan.					
				Mr. Rishi Luharuka President and Group Chief Financial Officer is the head of Sustainability Activities.					

#The forward-looking statement presented in this report outlines the Company's estimates and expectations based on reasonable assumptions and past performance.

However, these targets / projections are subject to change due to factors such as sectoral shifts, regional market conditions, government regulations and other incidental considerations. It is important to note that these statements should not be considered as guarantee of future performance and our estimates based on the current scenario.

Business Responsibility & Sustainability Reporting (Contd.)

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	All the policies are being reviewed periodically or on need basis. This is monitored by the Board of Director(s) as and when required. In the review process, the efficacy of policies is also reviewed and necessary changes are incorporated. In reporting period policies reviewed and some of the new policies are introduced.									Periodically or on need basis								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	P1	P2	P3	P4	P5	P6	P7	P8	P9	Yes- The company complies with all applicable laws of the land it operates in. In reporting period policies reviewed and some of the new policies are introduced. In the reporting period certain policies were reviewed and certain new policies were approved.								

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.	P1	P2	P3	P4	P5	P6	P7	P8	P9
No.									

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

*The Processes and Policies of the Company are reviewed and evaluated from time to time by respective departments internally and are updated whenever required after obtaining requisite approval. The Board considers suggestions, recommendations of the management before approving these policies. Company has internal processes to evaluate the working of policies.

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/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)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)					*				
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

*Please refer the comment given under question 12

Business Responsibility & Sustainability Reporting (Contd.)

SECTION C: PRINCIPLE WISE PERFORMANCE

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	5	Familiarization programmes, Business presentation aiming for awareness of business structure, Industrial developments, updates on product line. Further, updates on business of its Subsidiaries and Joint Ventures. Continuous updates on regulatory changes and changing roles and responsibilities of Board Members especially Independent Directors. The Board of directors were also informed about the existing and new policies for driving ESG across the Company and Value chain where ever applicable.	100%
Key Management Personnel	5	Focus on keeping the Key Managerial Personnel (KMP) well informed on the matters relating to regulatory governing norms, risk metrics, Code of Conduct, Insider Trading Code and other important matters. The KMP's were also informed about the existing and new policies for driving ESG across the Company and Value chain where ever applicable.	100%
Employees other than BoD and KMPs	1112	EOHS Awareness session, Safety Awareness, Sustainability Awareness, First Aid and Health Awareness, Basic Safety Fire Fighting and Emergency Control, Electrical Safety, Material Handling and Safety Awareness, IATF 16949 Awareness, Human Rights Policy, Cyber Security Awareness, Health Awareness, Handling of Hazardous material, Material Handling & Emergency Preparedness, Behavior Based Safety & First Aid & Health Awareness, Basic Safety, Fire Fighting & Emergency Preparedness, EOHS awareness, Handling of Fire	100%
Workers	78	Safety Awareness, Sustainability Awareness, First Aid & Health Awareness, Basic Safety Fire Fighting & Emergency Control, EOHS Awareness Session, Electrical Safety, IATF 16949 Awareness, Human Rights Policy, Material Handling & Safety Awareness, Health Awareness	82%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format:

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	NIL	NIL	NIL	NIL	NIL
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding Fee	NIL	NIL	NIL	NIL	NIL

Business Responsibility & Sustainability Reporting (Contd.)

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

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
NIL	NIL
NIL	NIL

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

Yes, the company has an anti-corruption and anti-bribery policy that covers bribery, gifts and hospitality, facilitation payments and political contributions, and charitable contributions. The policy applies to all employees, consultants, contractors, trainees, retainers, workers, third parties, and the Board of Directors. It covers ways to raise a concern, training and communication, and the monitoring and review mechanism of the policy.

<https://www.forcemotors.com/wp-content/uploads/2025/08/Anti-Bribery-Anti-Corruption-Policy.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:

	FY 2025-26	FY 2024-25
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

6. Details of complaints with regard to conflict of interest

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	NIL	NIL

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

Not applicable since there were no cases of corruption and conflicts of interest during FY 2025-26.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payable	33	35

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of purchases	a. Purchases from trading houses as a % of total purchases	0.94%	0.55%
	b. Number of trading houses where purchases are made from	612	740
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	51.75%	33.70%
Concentration of sales	a. Sales to dealers/ distributors as % of total sales	60.55%	55.02%
	b. Number of dealers / distributors to whom sales are made @@	388	640
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	25.48%	21.55%

Business Responsibility & Sustainability Reporting (Contd.)

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	7.11%	6.40%
	b. Sales (Sales to related parties/ Total Sales)	0.65%	0.88%
	c. Loans & Advances (Loans & Advances given to related parties/ Total Loans & Advances)	0	0
	d. Investments (Investments in related parties/ Total Investments)	0	0

@@ The criteria for dealer modified in 2025-26

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

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	11%	5%	a. Development of vehicles with lower emission, CNG based models, electric vehicles.
Capex	26.51%	53.08%	b. Development of safety features like Electronic Stability Program (ESP), Airbags, ABS, etc.
			c. New Ambulance Models, Disaster management vehicles, First aid fire respondent vehicle.
			d. Vehicles for school buses as per new regulations

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

Yes. The Company has well-defined approach to engage with suppliers in ethical, responsible, fair, transparent, legal, and sustainable manner. The Company's input materials and services are sourced from suppliers adhering to internal sustainability standards. Our terms and conditions mention that vendor has to fulfill applicable regulations related to environment and safety.

Internal process of supplier selection on ESG criteria which defines company's approach for supplier ESG requirements and acceptance criteria for suppliers.

The Business Partner code of conduct defines the requirements that a supplier needs to adhere to. It covers parameters such as Human Rights, Health and Safety, bribery, resource & energy consumption, water quality, consumption and management, air quality, responsible chemical management, waste reduction, reuse and recycling, animal welfare biodiversity, land use and deforestation.

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

*Supplier is having their own sustainable system however as per FML current year criteria it is 43.5%.

* The Criteria of the evolution of the suppliers is internally modified.

- 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.

Plastic waste - Plastic waste is generated during the manufacturing and packaging materials used in our products. Currently, we are registered for plastic EPR regulatory requirements on statutory body portal and gaining credits from recyclers after submission of data to statutory bodies.

E-waste—e-waste generated at the manufacturing facilities is disposed-off as per regulatory requirements.

Hazardous waste—Hazardous waste generated from manufacturing facilities is safely disposed-off as per regulatory requirements.

- 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.

EPR is applicable for

- Plastic packaging material
- Used oil
- End of Life Vehicle – Steel EPR

The requirements under mentioned EPR are fulfilled.

Business Responsibility & Sustainability Reporting (Contd.)

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

Essential Indicators

1. a. Details of measures for the well-being of 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	4,249	4,090	96.26%	4,249	100.00%	0	0.00%	0	0.00%	4,249	100.00%
Female	238	217	91.18%	238	100.00%	238	100.00%	0	0.00%	238	100.00%
Total	4,487	4,307	95.99%	4,487	100.00%	238	5.30%	0	0.00%	4,487	100.00%
Other than Permanent Employees											
Male	1,586	1586	100.00%	1586	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	537	537	100.00%	537	100.00%	0	0.00%	0	0.00%	0	0.00%
Total	2,123	2123	100.00%	2123	100.00%	0	0.00%	0	0.00%	0	0.00%

* All eligible employees are covered under the Medical/Health Scheme. Employees who have voluntarily opted out of the Scheme are excluded from the data.

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	345	343	99.42%	345	100%	0	0 %	0	0%	0	0%
Female	0	0	0.00%	0	0 %	0	0%	0	0%	0	0%
Total	345	343	99.42%	345	100%	0	0%	0	0%	0	0%
Other than Permanent Workers											
Male	1,734	1734	100.00%	1734	100%	0	0%	0	0%	0	0%
Female	9	9	100.00%	9	100%	0	0%	0	0%	0	0%
Total	1,743	1743	100.00%	1743	100%	0	0%	0	0%	0	0%

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

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.15%	0.16%

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

Benefits*	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
Others- please specify	NIL	NIL	NIL	NIL	NIL	NIL

*Percentage covered as applicable to employees

Business Responsibility & Sustainability Reporting (Contd.)

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, as per current nature of disability.

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

Yes. The Company is committed to providing equal opportunities in employment and creating an inclusive work environment and the guidelines are laid in the Company's Human Rights policy.

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	NA	NA	NA	NA
Female	100%	100%	0%	0%
Total	100%	100%	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.

	Yes/ No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes. The Company has Prevention of Sexual Harassment at Workplace (POSH) Policy. The grievances related to sexual harassment are resolved as per the POSH policy.
Other than Permanent Workers	
Permanent Employees	The Company also has in place detailed Grievances handling Policy for registering and resolution of all other grievances as per defined mechanism.
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of associations or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of associations or Union (D)	% (D/C)
Total Permanent Employees	4,487	0	0%	4,244	0	0%
Male	4,249	0	0%	4,088	0	0%
Female	238	0	0%	156	0	0%
Total Permanent Workers#	345	313	91%	396	367	93%
Male	345	313	91%	396	367	93%
Female	0	0	0%	0	0	0%

*As available in membership records

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	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/A)
Employees										
Male	5,835	5,496	94.19%	4,741	81.25%	5,460	3,308	60.59%	3,860	70.70%
Female	775	841	#108.52%	850	#109.68%	552	392	71.01%	458	82.97%
Total	6,610	6,337	95.87%	5,591	84.58%	6,012	3,700	61.54%	4,318	71.82%

Business Responsibility & Sustainability Reporting (Contd.)

Category	FY 2025-26					FY 2024-25				
	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/A)
Workers										
Male	345	267	77.39%	51	14.78%	388	268	69.07%	133	34.28%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	345	267	77.39%	51	14.78%	388	268	69.07%	133	34.28%

Note: Safety training given to other than employees and workers who are not one roll is not part of above data.

Female joined and left the organization in the reporting period is also counted in training hence % is more than 100.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	4,249	4,135	97.32%	4,088	3,820	93.44%
Female	238	204	85.71%	156	123	78.85%
Total	4,487	4,339	96.70%	4,244	3,943	92.91%
Workers						
Male	345	0	0%	396	0	0%
Female	0	0	0%	0	0	0%
Total	345	0	0%	396	0	0%

Note: Eligible employees are considered.

10. Health and safety management system:

- Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
- Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)
- Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Details of information on above questions is as below:

- Yes, we do have ISO 45001:2018 occupational health and safety management third party certified system implemented in the Company at all operational locations.
- Across all manufacturing plants, Hazard Identification & Risk Assessment (HIRA) is in place activities performed in plants.

Work Related Hazards throughout manufacturing plant are also identified through:

- Process Hazard Analysis
 - Job Safety Analysis
 - Safety Inspections
 - Equipment Safety
 - Internal & External Safety Audits
 - Electrical Safety Audits
 - Apex & division specific Safety Committee Members & their meetings
 - Hazardous installation inspection.
 - Contractor Safety Management
- Yes, company has processes for workers to report the work-related hazards. Company has also deployed the Safety App for registration, tracking and closure of observations related to safety like unsafe acts/ conditions
 - Yes, employees and workers have access to non-occupational / medical services facility.

Business Responsibility & Sustainability Reporting (Contd.)

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

Safety Incident/ Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0.08
	Workers*	0.19	0.12
Total recordable work-related injuries	Employees	0	1
	Workers*	2	1
No. of fatalities	Employees	0	0
	Workers*	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers*	0	0

*Including the contract workforce

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

The Company has taken the following initiatives to ensure a safe & healthy work place:

- Conduct Internal Safety Audits for Hazard Identification
- Conduct Safety Committee Rounds for Hazard Identification
- Safety Review Meetings with Top Management
- Incident Investigation & Emergency Preparedness
- Conduct Mock Drills
- Conduct Safety Awareness Training Programs
- Conduct various Motivational Safety Campaign Programs throughout the year
- Issue & Monitoring Work Permits for safe work
- Monitoring and review of Occupational safety processes and results
- A process of Safety App based identification and resolution of unsafe act or unsafe working condition is implemented. This is supporting for identification, tracking and control the unsafe acts / conditions thus proactively ensure safety at workplace.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0	NA	0	0	NA
Health and Safety	0	0	NA	0	0	NA

14. Assessments for the year:

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

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

A. Incident Investigation and Learning:

- Thorough investigation of all safety incidents is conducted by following an Incident Investigation process.
- Learnings from incidents are shared across the organization to prevent similar incidents in the future (horizontal deployment).
- Key recommendations from incident investigations are communicated through mandated actions, utilizing visual communication methods to highlight critical safety information.
- Confirmation of implemented recommendations is ensured with evidence, followed by regular audits to verify the closure effectiveness of recommendations.
- Actions from incidents are implemented, as applicable at organization to aim prevent recurrence of similar incident.

B. Corrective Action for Unsafe Observations:

- Unsafe acts and conditions identified during safety observations are addressed with closure and corrective actions.
- Sample audits are conducted to confirm the effectiveness of implemented corrective actions.
- A process of Safety App based identification and resolution of unsafe act or unsafe working condition is implemented. This is supporting for tracking and control the unsafe acts / conditions thus proactively ensure safety at workplace.

Business Responsibility & Sustainability Reporting (Contd.)

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

Essential Indicators

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

The Company has formulated a stakeholder engagement process to develop long term relationships and create value for the stakeholders. The Company identifies individuals or group of individuals as their related stakeholders, both external and internal, who are impacted by the Company's products, services and business operations. Our key stakeholders include but are not limited to Shareholders, Employees and Workers, Customers and Dealers, Business partners, Government and Regulatory authorities, Industry associations, Media and Community. The Company has conducted extensive stakeholder analysis through cross functional workshops by involving groups of various levels and functions including senior leadership.

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 and 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 and Investors	No	- General meetings/Postal Ballot Communication/ Annual Reports - Written Communications via e-mails/letters - Newspaper - Dissemination of Information on website of Stock Exchanges - Press Releases - Updates on social media accounts of the Company	Regular/need basis	• Dissemination of information having a bearing on the performance / operations of the Company including price sensitive information, updating Shareholders on various statutory requirements with respect to their shareholding in the Company, addressing shareholders, addressing them at the General Meetings.
Employees and Workers	No	- Employee newsletters - Intranet Portal - Cultural events - Trainings and performance management system - Functional and cross-functional committees - Emails, written communication	Daily / need based	• Training and skill development • Employee well-being and development • Health and Safety • Rewards and recognition • Reviews • Fulfillment of responsibility as per assigned task
Customers, Dealers and Service Centers	No	- Direct consumer calls - Customer satisfaction surveys - Complaint handling & feedback - Marketing and Advertising - Email Communication - Conference	Continuous	• Understanding the expectations of the customers • Better product/service
Regulator/ Government / Civil societies/ Policy Maker	No	- Annual reports - Communications with regulatory bodies - Formal dialogues - Association Meetings - In-person and virtual meetings	As and when required	• Compliance with laws and regulations • Suggestions on upcoming regulatory framework

Business Responsibility & Sustainability Reporting (Contd.)

Stakeholder Group	Whether identified as vulnerable and 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
NGOs and Communities	Yes	- Donations and Philanthropy Work - CSR interventions and initiatives - Community development through various events	Continuous	• Understand the impact of the operations, grievances, and initiatives to be taken under CSR activities
Suppliers/ services providers/ Business partners	No	- Contractor and Supplier meets - Regular interaction through phone, e-mail and in person - Supplier Audits	Continuous	• Smooth functioning to achieve organizational goals. • Understand the challenges and uninterrupted raw material supply
Experts/ Academic and Research Institutions	No	- Email Communication - Meetings	As and when required	• Understand the improvement areas for the products manufactured. • Collaboration for research and development
Media	No	- Press Conference - Written communication	As and when required	• Communication of progress through press releases and interviews
Industry Associations	No	- Meetings - Email Communication	As and when required	• Understanding / Sharing of leading industry practices • Participation in meetings, conferences, etc. • Sectoral approach for policy / changes/ requirements

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			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	4,487	4,487	100%	4,244	4,244	100%
Other than permanent	2,123	2,123	100%	1,761	1,761	100%
Total Employees	6,610	6,610	100%	6,005	6,005	100%
Workers						
Permanent	345	345	100%	396	396	100%
#Other than permanent	1743	1743	100%	1,435	1,435	100%
Total Workers	2088	2088	100%	1831	1831	100%

On roll considered

Business Responsibility & Sustainability Reporting (Contd.)

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	4,487	0	0%	4,487	100%	4,244	0	0%	4,244	100%
Male	4,249	0	0%	4,249	100%	4,088	0	0%	4,088	100%
Female	238	0	0%	238	100%	156	0	0%	156	100%
Other than Permanent	2,123	0	0%	2,123	100%	1,761	0	0%	1,761	100%
Male	1,586	0	0%	1,586	100%	1,365	0	0%	1,365	100%
Female	537	0	0%	537	100%	396	0	0%	396	100%
Workers										
Permanent	345	0	0%	345	100%	396	0	0%	396	100%
Male	345	0	0%	345	100%	396	0	0%	396	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent	1,743	0	0%	1,743	100%	1,435	0	0%	1,435	100%
Male	1,734	0	0%	1,734	100%	1,434	0	0%	1,434	100%
Female	9	0	0%	9	100%	1	0	0%	1	100%

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

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	8	2,50,000	1	9,00,000
Key Management Personnel	2 [#]	1,32,48,324	0	0
Employees other than BoD and KMP	5,832	5,92,958	775	91,373
Workers	2,079	42,919	9	70,061

[#] KMPs other than Managing Director

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	3.94 %	3.02%

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. The Company has in place Human rights policy. Any issue related to Human Rights as stated in policy can be raised in writing to the concerned official notified in the policy.

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

The Company has in place Human rights policy. Any grievance related to Human Rights as stated in policy can be raised in writing to the concerned official notified in the policy.

Business Responsibility & Sustainability Reporting (Contd.)

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	Complaint resolved	NIL	NIL	NA
Discrimination at workplace	NIL	NIL	NA	NIL	NIL	NA
Child Labour	NIL	NIL	NA	NIL	NIL	NA
Forced Labour/ Involuntary Labour	NIL	NIL	NA	NIL	NIL	NA
Wages	NIL	NIL	NA	NIL	NIL	NA
Other human rights related issues	NIL	NIL	NA	NIL	NIL	NA

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

	FY 2025-26	FY 2024-25
Total complaints reported under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	1	NIL
Complaints on POSH as a % of female employees / workers	0.13%	NIL
Complaints on POSH upheld	1	NIL

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

The Company has in place Human rights policy, which addresses the requirement.

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

Business partner code of conduct has covered Human Rights requirements and it is communicated to concerned partners Adherence to Business Partner Code of Conduct is part of Business Partner Code of Conduct.

10. Assessments for the year:

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

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

The assessment was conducted by the entity and no significant risks/ concerns were identified.

Business Responsibility & Sustainability Reporting (Contd.)

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

Essential Indicators

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

Parameter	Unit	FY 2025-26	FY 2024-25
From renewable sources			
Total electricity consumption (A)	GJ*	71,184	28,441
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	71,184	28,441
From non-renewable sources			
Total electricity consumption (D)	GJ	1,55,877	1,82,660
Total fuel consumption (E)	GJ	1,39,495	1,28,796
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	2,95,372	3,11,456
Total energy consumed (A+B+C+D+E+F)	GJ	3,66,555	3,39,896
Energy intensity per rupee of turnover (Total energy consumption/ revenue from operations)	GJ/INR in lakhs	0.41	0.44
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/ revenue from operations adjusted for PPP)	GJ/USD in million	82.33	87.71
Energy intensity in terms of physical output	GJ/number of eq.vehicles manufactured	8.17	8.89

*GJ- gigajoules

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

Yes, TÜV SÜD 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.

The Performance, Achieve and Trade (PAT) Scheme is not applicable for the Company in the reporting period

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

Parameter	Unit	FY 2025-26	FY 2024-25
Water withdrawal by source			
(i) Surface water	KI*	0	0
(ii) Groundwater	KI	0	0
(iii) Third party water	KI	4,50,760	4,40,981
(iv) Seawater / desalinated water	KI	0	0
(v) Others	KI	3,001	4,317
Total volume of water withdrawal (i + ii + iii + iv + v)	KI	4,53,761	4,45,298
Total volume of water consumption	KI	4,52,304	4,43,371
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	kl/INR in lakhs	0.50	0.55
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	kl/USD in million	101.59	114.91
Water intensity in terms of physical output	KL / number of eq.vehicles manufactured	10.12	11.65

*KI - kilolitres

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

Business Responsibility & Sustainability Reporting (Contd.)

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) To Produced water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties #	1,457	1927
- No treatment	1,457	1927
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	1,457	1927

Effluent is discharged to Common treatment plant at Chennai plant.

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

Yes, TÜV SÜD South Asia Pvt. Ltd.

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

The Company has installed advanced effluent and sewage treatment plants and the recycled water is used in toilets, for gardening and horticulture purposes.

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	FY 2024-25
Nox	MT	5.5	3.8
Sox	MT	2.8	1.8
Particulate matter (PM)	MT	7.2	7.4
Persistent organic pollutants (POP)	MT	-	-
Volatile organic compounds (VOC)	MT	-	-
Hazardous air pollutants (HAP)	MT	-	-
Others – please specify	-	-	-

*Note 1: Monitoring of additional stacks, also, the air emissions are directly proportional to the operating hours of the locations which has increased.

Note 2: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

Yes, TÜV SÜD South Asia Pvt. Ltd.

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

Parameter	Unit	FY 2025-26	FY 2024-25
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)	Metric tonnes of CO ₂ equivalent	10,230	9,649
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)	Metric tonnes of CO ₂ equivalent	31,002	36,887
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total scope 1 and scope 2 GHG emissions/ revenue from operations)	MT CO ₂ e / ₹ in lakhs	0.05	0.06
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (Total scope 1 and scope 2 GHG emissions/ revenue from operations adjusted for PPP)	MT CO ₂ e / USD in million	9.26	12.01

Note 2: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, TÜV SÜD South Asia Pvt. Ltd.

Business Responsibility & Sustainability Reporting (Contd.)

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

Yes. The Company has consumed electricity from renewable sources and avoided 14,157 tCO₂e emissions, which could have been due to non-renewable electricity consumption.

Other some of the key initiatives taken are:

- Continued LED Installation at place of conventional lights
- Use of energy efficient air compressors
- Reduction in idle running of machines
- Installation of energy efficient motors
- Waste heat utilization
- Company has made roof top solar power generation plant operational at Pithampur location
- Company is using 100% renewable electrical energy at its Chakan and Chennai operations
- Other various energy consumption reduction drives which are contributing reduction in GHG emissions

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	534.8	567
E-waste (B)	8.60	1.8
Bio-medical waste (C)	0.0125	0.01
Construction and demolition waste (D)	0	0
Battery waste (E)	13.28	14.07
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	750.88	565.95
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	23,463.14	16,611
Total (A+B + C + D + E + F + G + H)	24,770.68	17,759.83
Waste intensity per rupee of turnover (Total waste generated / revenue from operations in lakhs)	0.03	0.02
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ revenue from operations adjusted for PPP)	5.65	4.58
Waste intensity in terms of physical output	0.55	0.46

Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	23,995	17,159
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	23,995	17,159
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration (with energy recovery)	384.18	214
Incineration (without energy recovery)	4.07	20
(ii) Landfilling	99.35	93
(iii) Other disposal operations	26.91	21
Total	514.51	348

****Note 1:** Intensity calculation based on Operational revenue

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

Yes, TÜV SÜD 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.

All the waste is collected at the source of generation and segregated into different categories and sub-categories of - Hazardous waste and Non-hazardous waste and stored at the designated locations till disposal.

Applicable Rules and Regulations for disposing hazardous and non-hazardous waste are followed. The waste management practices are followed as per regulation.

The waste water coming out of processes are treated in advanced wastewater treatment plants to achieve the treated waste water parameters as per regulations.

There are various controls for the air pollutants as per authorization. Apart from the same, all wastes are monitored qualitatively and quantitatively and process are established through various checks and balances.

Business Responsibility & Sustainability Reporting (Contd.)

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:

Sr 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.
None of our operations are located around the ecologically sensitive areas.			

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

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
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 and 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
Yes, the company is compliant with all the applicable environmental Acts, Laws and Regulations.				

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.

Five

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.

Sr No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Automotive Research Association of India	National
2	Mahratta Chamber of Commerce, Industries and Agriculture	State
3	Indo German Chamber of Commerce	National
4	Society of Indian Automobile Manufacturers	National
5	Confederation of Indian Industry	National

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

Name of authority	Brief of the case	Corrective action taken
NIL	-	-
NIL	-	-

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
No Such project in reporting period hence Not applicable					

Business Responsibility & Sustainability Reporting (Contd.)

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

Sr 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)
No Such project in reporting period hence not Applicable						

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

Community stakeholders may use any of the available channels of communication to raise grievances. As a Company that values social responsibility, Force Motors Limited has been engaged with various CSR initiatives that benefit the communities at large. These initiatives have covered a broad range of areas for benefit of the communities.

The Company has process for internal and external communication which outlines the communication channels including community grievances which is part of the process and also covered under management system

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs	6.75%	5.68%
Directly from within India	67.18%	55.02%

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	FY 2024-25
Rural	0%	-*
Semi urban	3%	
Urban	33%	
Metropolitan	64%	

* During FY 2024-25, the Company was in the process of tracking this data.

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 consumer complaint monitoring mechanism is a part of the IATF manual.

- a. **Complaints reported at Call Centre:** Consumer complaints are received at the Company's Call center, which is available for 24x7 and in multiple languages, viz, English, Hindi, Marathi, Tamil, Malayalam, Kannada & Telugu.

The complaint received through Toll Free Number is registered by call center and a complaint number is allotted. It is escalated to respective dealer with copy to respective Territory Service Manager (TSM), Regional Service Manager (RSM) and copy is marked to Head Office (HO) Service, for information.

- Customer complaint is directly attended by dealer and Territory Service Manager (TSM) & Regional Service Manager (RSM) co-ordinate for closure.
- These complaints are monitored at Head Office (HO) Service for expediting closure on daily basis by following up with Territory Service Manager (TSM) & Regional Service Manager (RSM)s.
- On monthly basis region wise Management Information System (MIS) is prepared based on response time, resolution time and customer complaint details.
- After the closure of complaint, the dealer / Territory Service Manager (TSM) / Regional Service Manager (RSM) communicate to Call center for closure in records.

- b. **Written Complaints** – Complaints received other than call center i.e., through letter, / email / telephonic call at Head Office (HO) are compiled.

- The customer complaints are recorded in excel sheet.
- The complaint is studied and referred to respective field staff / dealer for complete totality report after vehicle inspection.

Business Responsibility & Sustainability Reporting (Contd.)

- After receiving respective field staff /dealer vehicle inspection report, corrective actions are taken to resolve the complaint.
- After the complaint is resolved the concerned field staff / dealer obtains customer satisfaction note and sends it to the Head Office (HO)-service for closing the same.
- In case of any technical help required, Territory Service Manager (TSM) / Regional Service Manager (RSM) raise Product Complaint Report (PCR) and takes up with Head Office (HO) Service

- c. **Comments on social media handles** - Facebook, Instagram & LinkedIn (responses made by social media agency and passed on to respective responsible team for further action)

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

As a percentage to total turnover	
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	Under progress

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data Privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber Security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other*	39	38	Sub-judice (pending before the court)	37	34	Sub-judice (pending before the court)

* Consumer forum complaints

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

	Number	Reasons for recall
Voluntary recalls	NIL	NIL
Forced recalls	NIL	NIL

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

Yes, the Company has in place a policy to manage the cybersecurity and risks related to the data privacy.

<https://www.forcemotors.com/privacy-policy/>

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

NA

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches
- b. Percentage of data breaches involving personally identifiable information of customers
- c. Impact, if any, of the data breaches

NA

Business Responsibility & Sustainability Reporting (Contd.)

INDEPENDANT ASSURANCE STATEMENT



Assurance statement on third-party verification of sustainability information

Unique identification no.: **3153257865**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **Force Motors Limited** (hereinafter "Company") having its registered office at **Mumbai-Pune Road, Akurdi, Pune- 411035, Maharashtra, India** for the period from **01 April 2025 to 31 March 2026**.

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 Force Motors 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) 2025-26 as listed below

Reasonable 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

Reasonable 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 and 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

Business Responsibility & Sustainability Reporting (Contd.)



- 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
Onsite Audit		
1	Force Motors Limited	Registered office: Mumbai-Pune Road, Akurdi, Pune- 411035, Maharashtra, India
2		Chennai plant: P 48/2, Mahindra World City, IV Phase, 8th Avenue, Changalpattu, Taluk, Chennai, Tamil Nadu 603004, India
3		Pithampur plant: Pithampur Industrial Area, Sector 1, Pithampur, Madhya Pradesh 454775, India
4		Akurdi plant: Mumbai-Pune Road, Akurdi, Pune- 411035, Maharashtra, India
5		Chakan plant: Gat No. 331, 333, 312/5/6, 7, Nanekarwadi, Maharashtra 410501

Conclusion

Reasonable level of Assurance- BRSR 9 Core Attributes

On the basis of the assessment procedures carried out & evidence we have collected during 04.05.2026 to 29.06.2026, the identified sustainability indicators of 9 Core Attributes (Listed in Annexure I of this statement) of BRSR for FY 2025-26 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.

Business Responsibility & Sustainability Reporting (Contd.)



Kolkata, 20 July 2026

Name

General Manager- Verification, Validation and Audit
Management System Assurance

Name

Verification Team Leader, TÜV SÜD
Management System Assurance

Business Responsibility & Sustainability Reporting (Contd.)



Annexure I

S.No	Attribute	Parameter	Cross reference to BRSR (P-Principles/ E- Essential Indicator)
1.	Green-house gas (GHG) foot-print 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

Business Responsibility & Sustainability Reporting (Contd.)



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