

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT 2025-26

Bharat Bijlee Limited (also referred to as 'BBL', 'the Company', 'We', or 'Our') presents its Business Responsibility and Sustainability Report (BRSR) as part of its ongoing commitment to ethical, sustainable, and socially responsible business conduct. As one of the top 1000 listed companies by market capitalisation as on March 31, 2025, submission of this report forms a statutory component of the Board's Report, in line with Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

Structured around the 9 Principles of the National Guidelines on Responsible Business Conduct (NGRBC) issued by the Ministry of Corporate Affairs, the BRSR offers a non-financial lens on the Company's performance across environmental, social, and economic dimensions. It aims to transparently communicate Bharat Bijlee's impact beyond profits, providing stakeholders with insight into how the Company integrates responsibility into its core operations. Data has been rationalised where appropriate to enhance clarity and relevance in this year's edition.

### SECTION A: GENERAL DISCLOSURES



#### I. Details of the listed entity:

1.	<b>Corporate Identity Number (CIN) of the Listed Entity</b>	L31300MH1946PLC005017	
2.	<b>Name of the Listed Entity</b>	Bharat Bijlee Limited	
3.	<b>Year of incorporation</b>	1946	
4.	<b>Registered office address</b>	Electric Mansion, 6th Floor, Appasaheb Marathe Marg, Prabhadevi, Mumbai 40025	
5.	<b>Corporate address</b>	Electric Mansion, 6th Floor, Appasaheb Marathe Marg, Prabhadevi, Mumbai 40025	
6.	<b>E-mail</b>	bbllcorporate@bharatbijlee.com	
7.	<b>Telephone</b>	022-4614 1414	
8.	<b>Website</b>	<a href="https://www.bharatbijlee.com/">https://www.bharatbijlee.com/</a>	
9.	<b>Financial year for which reporting is being done</b>	2025 - 2026	
10.	<b>Name of the Stock Exchange(s) where shares are listed</b>	<b>Name of the Exchange</b>	<b>Stock Code</b>
		NSE	BBL
		BSE	503960
11.	<b>Paid-up Capital</b>	INR 5,65,15,600	
12.	<b>Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report</b>	Durgesh N. Nagarkar Email: durgesh.nagarkar@bharatbijlee.com Contact No.: 9821519311	
13.	<b>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)?</b>	The disclosures made under this report are made on a standalone basis for Bharat Bijlee Limited (BBL).	
14.	<b>Name of the assurance provider</b>	Not Applicable as per the SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt.28th March 2025.	
15.	<b>Type of assurance obtained</b>	Not Applicable as per the SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.	

**II. Products/services**
**16. Details of business activities (accounting for 90% of the turnover):**


S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Electrical Engineering	100%

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	<b>Industrial Systems</b> This segment includes the design, manufacture, and marketing of a broad range of standard and customised electric motors, magnet technology machines, as well as the engineering and supply of drives and automation systems.	27103 27900	42.22%
2.	<b>Power Systems</b> This segment covers the design, commissioning, and marketing of power transformers, along with EPC projects for electrical substations, including delivery, rectification, commissioning, and servicing of transformers, as well as the marketing of maintenance products.	27102	57.78%

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

Location	Number of plants	Number of offices	Total
National	1	13	14
International		00	

**19. Markets served by the entity:**
**a. Number of locations**

Locations	Numbers
National (No. of States & UTs)	28 States and 8 UTs
International (No. of Countries)	07

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

The contribution of exports as a percentage of the total turnover of the entity is 0.84%.

**c. A brief on types of customers:**

Bharat Bijlee operates exclusively in the Business-to-Business segment, serving a diverse set of clients across its two primary verticals, Power and Industrial. The customer base spans industrial enterprises, original equipment manufacturers, and government organisations, with each segment catering to distinct requirements based on the nature of its operations.

**IV. Employees**
**20. Details as at the end of the Financial Year:**

**a. Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	717	639	89.12	78	10.88
2.	Other than Permanent (E)	21	21	100.00	00	0.00
3.	<b>Total employees (D + E)</b>	738	660	89.43	78	10.57
<b>WORKERS</b>						
4.	Permanent (F)	480	478	99.58	02	0.42
5.	Other than Permanent (G)	895	889	99.33	06	0.67
6.	<b>Total workers (F + G)</b>	1375	1367	99.42	08	0.58

**b. Differently abled Employees and workers:**

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	01	01	100.00	00	0.00
2.	Other than Permanent (E)	00	00	0.00	00	0.00
3.	<b>Total differently abled employees (D + E)</b>	01	01	100.00	00	0.00
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	00	00	0.00	00	0.00
5.	Other than permanent (G)	00	00	0.00	00	0.00
6.	<b>Total differently abled workers (F + G)</b>	00	00	0.00	00	0.00

**21. Participation/Inclusion/Representation of women**

	Total (A)	No, and the percentage of Females	
		No. (B)	% (B / A)
Board of Directors	11	01	9.09
Key Management Personnel	02	00	0.00


**22. Turnover rate for permanent employees and workers (in percent)**


	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
<b>Permanent Employees</b>	10.54	3.90	9.81	13.52	11.69	13.30	14.14	10.67	13.71
<b>Permanent Workers</b>	2.25	0.00	2.24	1.21	0.00	1.21	0.48	0.00	0.48


**V. Holding, Subsidiary and Associate Companies (including joint ventures)**
**23. (a) Names of holding / subsidiary / associate companies / joint ventures**


S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by the listed entity	Does the entity indicated in column A participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
Not Applicable. The Company does not have any holding/ subsidiary/ associate companies/ joint ventures.				

**VI. CSR Details**
**24. Whether CSR is applicable as per Section 135 of the Companies Act, 2013: Yes**
**I. Turnover (in Rs.) – 2,273,80,45,990.03**
**II. Net worth (in Rs.) – 852,41,02,359.61**
**VII. Transparency and Disclosures Compliances**
**25. Complaints/Grievance on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

The stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/ No)*	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
	<i>(If Yes, then provide a web-link for grievance redress policy)</i>						
Communities	Yes. A register is maintained at the factory entrance to enable community members to record and raise any grievances.	00	00	Nil	00	00	Nil

The stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/ No)*	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
	<i>(If Yes, then provide a web-link for grievance redress policy)</i>						
Investors (other than shareholders)	NA	NA	NA	NA	NA	NA	NA
Shareholders	Yes. The SEBI-prescribed mechanism is being followed, and Complaints can be lodged at <a href="https://scores.gov.in/">https://scores.gov.in/</a>	02	00	The complaints were resolved promptly.	06	00	The complaints were resolved promptly.
Employees and workers	Yes. The Company has established a grievance redressal policy that is available to all employees through the intranet platform.	15	02	Please refer to Principle 3, Essential Indicator 13	18	03	Please refer to Principle 3, Essential Indicator 13
Customers	Yes. The Company provides a dedicated service line through which customers can raise complaints via designated phone numbers and email addresses.	9764	601	The majority of received concerns pertain to commissioning support, troubleshooting, or servicing for products within and outside warranty. Same were resolved promptly.	8572	478	The majority of received concerns pertain to commissioning support, troubleshooting or servicing for products within and outside warranty. Same were resolved promptly.

The stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/ No)*	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
	<i>(If Yes, then provide a web-link for grievance redress policy)</i>						
Value Chain Partners	Yes, through the annual Vendor Perception survey	00	00	Derived from an annual Vendor Perception survey.	00	00	Derived from an annual Vendor Perception survey.

**26. Overview of the entity's material responsible business conduct issues about 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.<sup>1</sup>**

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.	Workforce health & safety	Risk	Operations in the industrial machinery sector involve risks such as interaction with moving equipment, electrical systems, and high-temperature environments, making health and safety a key priority. Inadequate safety measures can result in higher injury rates, regulatory non-compliance, reduced employee morale, and disruption to operations.	BBL has established an occupational health and safety management system, with its Airoli facility in Navi Mumbai certified under ISO 45001:2018. A Safety and Occupational Health Policy is implemented across operations, and dedicated safety personnel are deployed for all projects. Risk assessments are conducted for both routine and non-routine activities through a formal Hazard Identification and Risk Assessment process, with hazards classified based on severity and likelihood. Employees undergo regular training on safety procedures, emergency response, and equipment handling. Near-miss reporting is encouraged and reviewed by Safety Committees to support continuous improvement. Additional measures include the provision of personal protective equipment, lockout tagout procedures, contractor safety protocols, third-party audits, and installation of fire safety infrastructure at sites.	Negative  (No such instance has occurred in the reporting year.)

<sup>1</sup> Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB). This follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022. The latest standards have been accessed at <https://sasb.ifrs.org/> on 8th May, 2025 at 14:10 IST

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)
2.	Energy Management	Risk	Energy management presents a key risk for Bharat Bijlee Limited due to the potential for increased operational costs from inefficient energy use. Reliance on non-renewable energy sources also exposes the Company to supply and price volatility. High energy consumption can result in environmental impacts and affect the Company's reputation, while inefficient energy practices may limit progress towards its sustainability objectives.	BBL has implemented several measures to improve energy efficiency across its operations. Energy-intensive air circulators have been replaced with high-volume, low-speed fans to reduce electricity consumption. Lighting across offices and plants is being transitioned to energy-efficient LED fixtures. Induction ovens have been introduced in place of conventional heating systems to improve efficiency and lower energy use. The Company also prioritises procurement of rechargeable battery-operated equipment and has upgraded machinery with induction-based motors, reducing energy losses and improving overall operational efficiency.	Negative  (No such instance has occurred in the reporting year.)
3.	Supply chain	Risk	Dependence on a limited supplier base poses a risk for BBL in terms of timely availability and quality of critical inputs. Non-compliance by suppliers with environmental or labour regulations can disrupt operations and expose the Company to legal and reputational risks. In addition, fluctuations in raw material prices may increase production costs, affecting profitability and operational stability.	To address these risks, BBL has established a structured supplier onboarding and evaluation process. Suppliers are assessed through detailed due diligence to ensure alignment with the Company's standards, and approved vendors are engaged through formal agreements defining performance and compliance requirements. This approach strengthens accountability and supports a more resilient and transparent supply chain.	Negative  (No such instance has occurred in the reporting year.)

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)
4.	Remanufacturing Design & Services	Opportunity	BBL recognises remanufacturing as an opportunity to improve resource efficiency and support sustainability. By reusing components from end-of-life equipment, the Company can reduce dependence on virgin materials such as steel and aluminium, lower production costs, and improve operational efficiency. This approach aligns with circular economy principles by converting waste into usable products and creating additional revenue streams through refurbished offerings. It also supports reduced environmental impact while strengthening customer confidence in sustainable solutions.	Not Applicable	Positive  (No such instance has occurred in the reporting year.)
5.	GHG Emissions	Risk	Greenhouse gas emissions present a regulatory and reputational risk for BBL, driven by energy consumption in manufacturing and indirect emissions from raw materials and upstream logistics. In a carbon-conscious market, inadequate management of emissions may lead to stakeholder scrutiny, investor concerns, and misalignment with customer sustainability expectations.	In line with Principle 6 of the BRSR, BBL has undertaken measures to reduce emissions intensity through optimisation of energy consumption, including the adoption of energy-efficient systems and a reduction in dependence on fossil fuels.	Negative  (No such instance has occurred in the reporting year.)

**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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and management processes</b>									
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. Primarily, the Company's policies have been approved by the Board, while those relating to local regulations and operational systems are approved by the relevant senior management.								
c. Web Link of the Policies, if available									
Sr. No.	Name of policy	Link to Policy						Which Principles each policy go into	
1	Whistleblower Policy & Vigil Mechanism	<a href="https://www.bharatbijlee.com/media/15062/bbl_whistle-blower-policy.pdf">https://www.bharatbijlee.com/media/15062/bbl_whistle-blower-policy.pdf</a>						P1, P5	
2	Corporate Social Responsibility Policy	<a href="https://www.bharatbijlee.com/media/19986/bbl_csr-policy_11032021.pdf">https://www.bharatbijlee.com/media/19986/bbl_csr-policy_11032021.pdf</a>						P4, P8	
3	Policy on Related Party Transactions	<a href="https://www.bharatbijlee.com/media/21035/bbl_related-party-transactions-policy.pdf">https://www.bharatbijlee.com/media/21035/bbl_related-party-transactions-policy.pdf</a>						P1, P4, P7	
4	Environment, Occupational Health, and Safety Policy	<a href="https://www.bharatbijlee.com/company/investor-relations/policies/eohs-policy/">https://www.bharatbijlee.com/company/investor-relations/policies/eohs-policy/</a>						P2, P6	
5	Familiarisation Programme for Independent Directors	<a href="https://www.bharatbijlee.com/media/13462/familiarisation-programme-for-independent-directors.pdf">https://www.bharatbijlee.com/media/13462/familiarisation-programme-for-independent-directors.pdf</a>						P1	
6	Archival Policy	<a href="https://www.bharatbijlee.com/media/1203/bbl_archival_policy_lodr_2015.pdf">https://www.bharatbijlee.com/media/1203/bbl_archival_policy_lodr_2015.pdf</a>						P1	
7	Policy on the determination of materiality of events	<a href="https://www.bharatbijlee.com/media/16304/bbl_policy-on-determination-of-materiality-of-events.pdf">https://www.bharatbijlee.com/media/16304/bbl_policy-on-determination-of-materiality-of-events.pdf</a>						P1, P4	
8	Policy on preservation of documents	<a href="https://www.bharatbijlee.com/media/1205/bbl_policy_on_preservation_of_documents_lodr_2016.pdf">https://www.bharatbijlee.com/media/1205/bbl_policy_on_preservation_of_documents_lodr_2016.pdf</a>						P1, P9	
9	Risk management policy	<a href="https://www.bharatbijlee.com/media/1206/bbl_risk-management-policy_04082021.pdf">https://www.bharatbijlee.com/media/1206/bbl_risk-management-policy_04082021.pdf</a>						P1, P2	
10	Policy on board diversity	<a href="https://www.bharatbijlee.com/media/1207/policy-on-board-diversity.pdf">https://www.bharatbijlee.com/media/1207/policy-on-board-diversity.pdf</a>						P1, P8	
11	Nomination and Remuneration Policy	<a href="https://www.bharatbijlee.com/media/1208/bbl_nomination-and-remuneration-policy_27052021.pdf">https://www.bharatbijlee.com/media/1208/bbl_nomination-and-remuneration-policy_27052021.pdf</a>						P3, P4	
12	Policy and Procedure for Enquiry in Case of Leak of UPSI or Suspected Leak of UPSI	<a href="https://www.bharatbijlee.com/media/16061/bbl_policy-on-leak-on-upsi_pit-regulations-2015_01042019.pdf">https://www.bharatbijlee.com/media/16061/bbl_policy-on-leak-on-upsi_pit-regulations-2015_01042019.pdf</a>						P1	

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Sr. No.	Name of policy	Link to Policy								Which Principles each policy go into
13	Dividend distribution policy	<a href="https://www.bharatbijlee.com/media/20440/bbl_div-dist-policy_04082021.pdf">https://www.bharatbijlee.com/media/20440/bbl_div-dist-policy_04082021.pdf</a>								P3, P4
14	Code of Conduct for Board of Directors	<a href="https://www.bharatbijlee.com/media/13550/bbl_code_of_conduct_for_board_members_final_11112014.pdf">https://www.bharatbijlee.com/media/13550/bbl_code_of_conduct_for_board_members_final_11112014.pdf</a>								P1
15	Code of Conduct for Regulating, Monitoring and Reporting of Trading by Designated Persons and immediate relatives of Designated Persons	<a href="https://www.bharatbijlee.com/media/13459/bll_code-of-conduct_pit-regulations-2015_revised_feb-2021_final.pdf">https://www.bharatbijlee.com/media/13459/bll_code-of-conduct_pit-regulations-2015_revised_feb-2021_final.pdf</a>								P1
16	Code of Practices and Procedure for Fair Disclosure of Unpublished Price Sensitive Information	<a href="https://www.bharatbijlee.com/media/13460/bll_principles-of-fair-disclosure-of-upsi_01042019.pdf">https://www.bharatbijlee.com/media/13460/bll_principles-of-fair-disclosure-of-upsi_01042019.pdf</a>								P1
17	Privacy Policy	<a href="https://www.bharatbijlee.com/assets/pdf/BB-Priavcy-Policy.pdf">https://www.bharatbijlee.com/assets/pdf/BB-Priavcy-Policy.pdf</a>								P9

Additionally, the Company maintains multiple policies on its intranet that are accessible to the employees, i.e., HR Manual. Grievance Redressal etc.

2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No, value chain partners at BBL operate under binding agreements.									
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.	<p>ISO: 9001:2015   P1, P8, P9 – This standard specifies requirements for a quality management system, taken for Airoli.</p> <p>ISO: 14001:2015   P2, P6 – This standard specifies the requirements for an environmental management system, taken for Airoli.</p> <p>ISO: 45001:2018   P3, P5 – This standard specifies requirements for an occupational health and safety (OH&amp;S) management system, taken for Airoli.</p>									



Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	As part of its ESG journey, BBL plans to define short, medium, and long-term targets for key sustainability performance indicators in the coming years. These include areas such as climate action, energy efficiency, water conservation, waste management, reduction in air emissions, greenhouse gas mitigation, and biodiversity conservation.								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.									
<b>Governance, leadership and oversight</b>									
7. Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements	<p><i>At Bharat Bijlee Limited, sustainability continues to be an integral part of our business strategy and decision-making. Over the past year, we have strengthened our approach across environmental, social and governance areas, while aligning our operations with evolving stakeholder expectations and regulatory requirements.</i></p> <p><i>On the environmental front, we have continued to focus on improving energy efficiency, optimising resource utilisation, and supporting the transition towards cleaner technologies through our products and solutions. Our efforts remain directed at reducing our environmental footprint while enabling our customers to do the same.</i></p> <p><i>From a social perspective, we remain committed to creating a safe, inclusive and engaging workplace for our employees, while also contributing meaningfully to the communities in which we operate. Our initiatives continue to focus on employee well-being, skill development and community engagement.</i></p> <p><i>In terms of governance, we have strengthened our policies, processes and oversight mechanisms to ensure transparency, accountability and ethical conduct across the organisation. We continue to enhance our disclosures and align with best practices in ESG reporting.</i></p> <p><i>As we move forward, we remain focused on building a resilient and responsible business, while creating long-term value for all stakeholders and contributing to a more sustainable future.</i></p> <p><i>-Mr Nikhil J. Danani</i></p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>Mr Nikhil J. Danani  Vice Chairman and Managing Director  Contact No.: +91 22 2430 6237  Email: bblcorporate@bharatbijlee.com</p>								
9. Does the entity have a specified Committee of the Board/Directors responsible for decision-making on sustainability-related issues? (Yes / No). If yes, provide details.	<p>The Company has constituted all committees required under applicable laws and has established internal control mechanisms to oversee the implementation of its policies. At present, a dedicated committee for sustainability-related matters has not been formally constituted.</p>								

10. Details of Review of NGRBCs by the Company:																		
Subject for Review	Indicate whether the review was undertaken by the Director/Committee of the Board/ Any other Committee.									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow-up action	Oversight of the Company's performance against its key policies rests with the Board of Directors, supported by committees such as the Nomination and Remuneration Committee, Risk Management Committee, and Audit Committee, depending on the subject matter. Reviews are undertaken at defined intervals, including annual and biennial cycles, and are also initiated as required in response to regulatory developments to ensure continued compliance with applicable laws and alignment with internal governance frameworks.																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	No material instances of non-compliance have been reported by the Company. Any operational issues are addressed as they arise, with continuous monitoring in place to ensure the timely completion of all compliance-related requirements.																	
11. Has the entity carried out an independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
	Dhir and Dhir Associates, an eminent law firm, has assessed the implementation and effectiveness of the Company's policies, including their practical application. Policies are also periodically reviewed by department heads and business leaders, with updates approved by management or the Board.																	

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

**9 PRINCIPLES**



**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 their impact	% age of persons in respective category covered by the awareness programmes
<b>Board of Directors</b>	01	Familiarisation programme and general awareness session on the company's operations and details	100%
<b>Key Managerial Personnel</b>	01	Artificial Intelligence Awareness, Transformational Leadership for growth, Leveraging Artificial Intelligence	100%
<b>Employees other than the BoD and the KMPs</b>	29	Artificial Intelligence Workshop, Basic Selling Skills, BB ASPIRE - A GET Connect Workshop, Be Better Series - Harmonising the Mind and Body, Business Excellence - Sales, Communication Essentials, First Time Manager, Hi-Po Business Simulation ISO9001:2015 awareness program, Transformational Leadership for growth Leveraging Artificial Intelligence, Advanced Data Analytics, PMDC Autodesk Safety Awareness, Technical Aspects of Sales, and New Labour Codes Awareness	100%
<b>Workers</b>	49	Safe working practices, Material Handling, Environment management, Constructive leadership, Team building, Stress Management, Electrical Safety, Customer Centricity, Behavioural Training, POSH	85%

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 (based on the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) 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	P1	Office of the Additional Commissioner, CGST & C EX, Navi Mumbai	Order in Original passed levying liability of Rs. 8,42,13,381/ - and penalty, and interest	The order has been issued by the GST Authority for non-payment of GST on the compensation received for the surrender of leasehold rights, on January 02, 2025. The Management does not reasonably expect the said order to have any material impact on the financials, operations or other activities of the Company. The Company preferred filing an appeal against the matter and has a strong cases on merit and relevant law.	Yes
Settlement	NIL				
Compounding Fee					
Non-Monetary					
Imprisonment	NIL				
Punishment					

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
The Order has been passed by the GST Authority for non-payment of GST on compensation towards surrender of leasehold rights with equivalent Interest and penalty. The Company has preferred an appeal before the appropriate authority.	The Commissioner (Appeals), Raigarh, CGST.

**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, Bharat Bijlee follows established corporate governance practices, with a focus on ethical conduct across its operations. The Board of Directors has approved a Code of Conduct applicable to Directors and Senior Management, which sets out expectations on integrity, transparency, and compliance with applicable laws and standards. The code also incorporates anti-bribery and anti-corruption provisions, reinforcing the Company's approach to ethical business practices.

Web link:

[https://www.bharatbijlee.com/media/13550/bbl\\_code\\_of\\_conduct\\_for\\_board\\_members\\_final\\_11112014.pdf](https://www.bharatbijlee.com/media/13550/bbl_code_of_conduct_for_board_members_final_11112014.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
<b>Directors</b>	Nil. During both the reporting years, no disciplinary action was taken by any law enforcement agency regarding charges of bribery or corruption against any of our Directors, KMPs, employees, or workers.	
<b>KMPs</b>		
<b>Employees</b>		
<b>Workers</b>		

**6. Details of complaints about 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	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

**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, as there were no complaints of this nature raised during the reporting year.

**8. Number of days of accounts payable ((Accounts payable \*365) / Cost of goods/services procured) in the following format:<sup>2</sup>**

	FY 2025-26	FY 2024-25
Number of days of accounts payable	50	48

<sup>2</sup> The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

**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:<sup>3</sup>

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	20.87%	23.87%
	b. Number of dealers/distributors to whom sales are made	427	472
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	30.81%	28.18%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.16%	0.21%
	b. Sales (Sales to related parties/Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/Total Investments made)	Nil	Nil

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

Total number of awareness programmes held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
7	Auto CAD, Programme on Internal Safety Assessors, AI-Exploration, Training on Motors, Safety Awareness, Product & Process, NX 3D CAD	100%

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

The Company's Code of Conduct for Board members and senior management addresses conflict of interest through defined guidelines. It outlines situations that may give rise to a conflict and specifies activities that are to be avoided by Directors and senior management. The framework enables the identification and appropriate management of such conflicts within the Board and senior management.

Link - [https://www.bharatbijlee.com/media/13550/bbl\\_code\\_of\\_conduct\\_for\\_board\\_members\\_final\\_11112014.pdf](https://www.bharatbijlee.com/media/13550/bbl_code_of_conduct_for_board_members_final_11112014.pdf)

<sup>3</sup> The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

**PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe**

**Essential Indicators**

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

	2025-26	2024-25	Details of Improvements in environmental and social impacts
R&D	0.00	0.00	NA
Capex	12.73	22.05	Design Optimisation in Motors has simplified the process that reduced environmental impact.

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

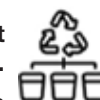
The Company follows a structured procurement process, with all vendors undergoing detailed evaluation and due diligence, including completion of a due diligence form. Vendors supplying chemical-based inputs such as coated steel, paints, resins, varnish, and copper wire are required to comply with the Restriction of Hazardous Substances Directive.

For storage of finished goods, warehouses are equipped with battery-operated, carbon-neutral material handling systems in collaboration with vendors, integrating environmental considerations into supply chain operations.

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

Preference is given to suppliers with ISO 14001 and ISO 45001 certifications, and around 80% of procurement value for CRGO, copper, and oils is sourced from such suppliers.

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



The Company provides end-of-life disposal guidance in its product brochures to inform users on appropriate disposal methods. Products also carry disposal symbols to support correct handling at the end of their life cycle. Environmental impact assessments are conducted to evaluate product impact at the end of use.

The Company addresses its Extended Producer Responsibility obligations through a partnership with a recycling organisation for the management of plastic waste, ensuring proper recycling. Disposal of other waste streams is carried out through authorised channels, including plastic waste through EPR, e-waste through registered vendors, hazardous waste through registered vendors, paper and general waste through municipal collectors, and metal waste through registered vendors.

4. **Whether Extended Producer Responsibility (EPR) applies 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 the Pollution Control Boards? If not, provide steps taken to address the same.**

The Company complies with Extended Producer Responsibility requirements in line with its operations and has initiated registration with the Central Pollution Control Board. A collection plan has been developed, and specific targets have been assigned. An action plan has been prepared and submitted, detailing the measures to be undertaken to achieve these targets.

**Leadership Indicators**

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

NIC Code	Name of Product/ Service	% of total Turnover Contributed (for FY 25-26)	The boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by an independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
27103	Motors	35.58%	Cradle to grave	No, within the organisation	Yes, included in the product brochures
27102	Transformers	51.13%	Cradle to grave	No, within the organisation	Yes, included in the product brochures
27900	Magnet Technology Machines	3.07%	Cradle to grave	No, within the organisation	Yes, included in the product brochures
27900	Servo Motors	0.73%	Cradle to grave	No, within the organisation	Yes, included in the product brochures
27900	Drives	2.27%	Cradle to grave	No, within the organisation	Yes, included in the product brochures

The Company has conducted a Life Cycle Assessment (LCA) for its five primary products. The adopted LCA model employs a cradle-to-grave approach, offering a comprehensive analysis of the environmental impacts and resource consumption across the full life cycle of the products. This evaluation spans from raw material extraction to manufacturing, distribution, usage, and ultimately to product disposal or end-of-life management. Additionally, BBL performs an in-depth aspect impact study for its services. This study examines key factors such as procurement, transportation, manufacturing processes, waste generation, and waste disposal. Each element is carefully evaluated, and a significance rating is assigned, ensuring a complete understanding of the environmental footprint of the Company's services.

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

Name of Product/ Service	Description of the risk/ concern	Action Taken
Motors	Waste generation	<p>The Company incorporates End-of-Life (EOL) disposal guidelines within its product brochures to inform end-users of proper disposal methods. Clear disposal symbols are displayed on products to guide users in the right disposal actions. Additionally, BBL conducts thorough assessments to evaluate the environmental impact of its products at the end of their life cycle.</p> <p>BBL is deeply committed to environmental responsibility, prioritising its Extended Producer Responsibility (EPR) obligations. The Company has partnered with a reputable recycling organisation to effectively address plastic waste. This collaboration ensures that plastic waste generated from BBL products is recycled properly, contributing to the reduction of plastic pollution. In addition, the Company collaborates with government-authorised vendors to manage the disposal of various other waste types.</p>
Transformers		
Servo Motors		
Drives		
Magnet Technology Machines		

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

Indicate input material	Recycled or reused input material to total material	
	FY 2025-26	FY 2024-25
This data is currently not quantified.		

4. Of the products and packaging reclaimed at the end of life of products, the amount (in metric tonnes) reused, recycled, and safely disposed of, as per the following format:

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0 MT	15MT	0 MT	0 MT	17.17MT	0 MT
E-waste	0 MT	0.850 MT	0 MT	0 MT	0 MT	0 MT
Hazardous Waste**	0 MT	29.610 MT	33.633 MT	0 MT	18.24 MT	34.09 MT
Other waste ***	0 MT	762.79 MT	0 MT	0 MT	536.8 MT	0 MT

\*\* MT stands for Metric Tonnes.

\*\* Hazardous waste is paint, sludge, waste oil and waste paint thinner

\*\*\* The category of "Other waste" encompasses materials such as packing wood, metal scraps, and cardboard boxes.

5. Reclaimed products and their packaging materials (as a percentage of products sold) for each product category

Indicate product category	Reclaimed products and their packaging materials (as a percentage of products sold) for each product category
Nil	

**PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains**

## Employee Wellbeing



### Essential Indicators

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

% 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)
<b>Permanent Employees</b>											
Male	639	639	100	639	100	00	0.00	00	0.00	00	0.00
Female	78	78	100	78	100	78	100	00	0.00	78	100
<b>Total</b>	<b>717</b>	<b>717</b>	<b>100</b>	<b>717</b>	<b>100</b>	<b>78</b>	<b>100</b>	<b>00</b>	<b>0.00</b>	<b>78</b>	<b>10.88</b>
<b>Other than Permanent Employees</b>											
Male	21	00	0.00	21	100	00	0.00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
<b>Total</b>	<b>21</b>	<b>00</b>	<b>0.00</b>	<b>21</b>	<b>100</b>	<b>00</b>	<b>0.00</b>	<b>00</b>	<b>0.00</b>	<b>00</b>	<b>0.00</b>

\* Percentage of (D) – maternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dated. May 10, 2024, as it is computed as a percentage of only female workers.

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

% 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)
<b>Permanent Workers</b>											
Male	478	478	100	478	100	00	00	00	0.00	478	100
Female	02	02	100	02	100	02	100	00	0.00	02	100
<b>Total</b>	<b>480</b>	<b>480</b>	<b>100</b>	<b>480</b>	<b>100</b>	<b>02</b>	<b>100</b>	<b>00</b>	<b>0.00</b>	<b>480</b>	<b>100</b>
<b>Other than Permanent Workers</b>											
Male	889	889	100	889	100	00	00	00	0.00	889	100
Female	06	06	100	06	100	06	100	00	0.00	06	100
<b>Total</b>	<b>895</b>	<b>895</b>	<b>100</b>	<b>895</b>	<b>100</b>	<b>06</b>	<b>100</b>	<b>00</b>	<b>0.00</b>	<b>895</b>	<b>100</b>

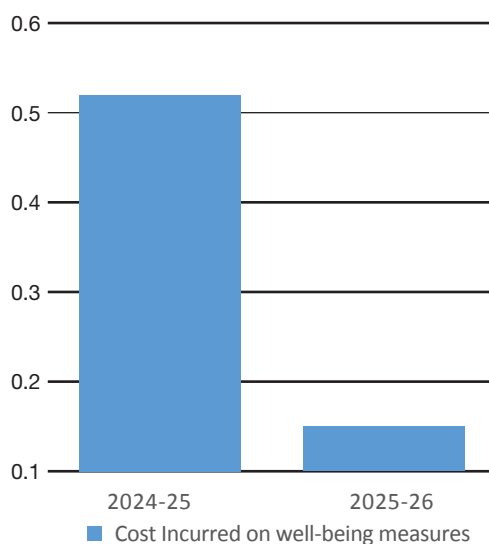
\* Percentage of (D) – maternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dated. May 10, 2024, as it is computed as a percentage of only female workers.

**c. Spending on measures towards the well-being of employees and workers (including permanent and other than permanent) in the following format:<sup>4</sup>**

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of the total revenue of the Company	0.15	0.52

<sup>4</sup> The above calculations are in accordance with Part B, Attribute 5 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

### Cost Incurred on well-being measures



## 2. Details of retirement benefits for the Current FY and the 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	100.00	100.00	Y	100.00	100.00	Y
Gratuity	100.00	100.00	NA	100.00	100.00	NA
ESI	0.00	65.00	Y	0.00	73.00	Y
Family Pension Fund	100.00	100.00	Y	100.00	100.00	Y
NPS	100.00	6.25	Y	100.00	7.50	Y

## 3. Accessibility of workplaces

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



BBL promotes an inclusive and diverse workplace by implementing accessibility measures to ensure equal participation for individuals across different abilities. This approach supports a work environment based on respect, equality, and diversity, contributing to improved collaboration and employee engagement. To enable accessibility, the Company has provided infrastructure such as railings along stairways, designated walkways, elevators, ramps, and dedicated washrooms, allowing differently abled employees, workers, and visitors to access and navigate the premises.

**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.**

Equal opportunity is embedded in the Company's HR Policy manual to ensure fair treatment of employees and applicants across all stages of employment. The policy prohibits discrimination on grounds such as colour, creed, race, nationality, sex, marital status, disability, and age, supporting an inclusive and diverse workplace.

The Employee Code of Conduct sets expectations on ethical and honest behaviour and requires compliance with applicable laws and regulations, promoting a work environment based on integrity and respect.

These policies are available to all employees through the Company's intranet, ensuring transparency and accessibility.


**5. Return to work and Retention rates of permanent employees and workers who 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	100.00	100.00	NA	NA
<b>Total</b>	100.00	100.00	NA	NA

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	The Company has established mechanisms to address employee and worker grievances through structured processes. A works committee is in place to handle concerns raised by employees and workers. For management staff, a formal Grievance Redressal Policy has been implemented, supported by a designated grievance committee and a defined escalation process.  The policy is accessible through the Company's intranet, ensuring transparency and consistent handling of grievances.
Other than Permanent Workers	
Permanent Employees	
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 association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
<b>Total Permanent Employees</b>	717	00	0.00	670	00	0.00
Male	639	00	0.00	594	00	0.00
Female	78	00	0.00	76	00	0.00
<b>Total Permanent Worker</b>	480	480	100.00	411	411	100.00
Male	478	478	100.00	410	410	100.00
Female	02	02	100.00	01	01	100.00

**8. Details of training given to employees and workers:**

	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/D)
<b>Employees</b>										
Male	639	128	20.03	553	86.54	619	476	76.90	567	91.60
Female	78	21	26.92	67	85.89	76	76	100.00	76	100.00
<b>Total</b>	<b>717</b>	<b>149</b>	<b>20.78</b>	<b>620</b>	<b>86.47</b>	<b>695</b>	<b>552</b>	<b>79.42</b>	<b>643</b>	<b>92.52</b>
<b>Workers</b>										
Male	1367	889	65.03	281	20.56	1331	784	58.90	160	12.02
Female	08	06	75	02	25	06	06	100.00	00	0.00
<b>Total</b>	<b>1375</b>	<b>895</b>	<b>65.09</b>	<b>283</b>	<b>20.59</b>	<b>1337</b>	<b>790</b>	<b>59.09</b>	<b>160</b>	<b>11.97</b>

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	660	660	100.00	619	619	100.00
Female	78	78	100.00	76	76	100.00
<b>Total</b>	<b>738</b>	<b>738</b>	<b>100.00</b>	<b>695</b>	<b>695</b>	<b>100.00</b>
<b>Workers</b>						
Male	1367	967	70.74	1331	921	69.20
Female	08	08	100.00	06	05	83.33
<b>Total</b>	<b>1375</b>	<b>975</b>	<b>70.91</b>	<b>1337</b>	<b>926</b>	<b>69.26</b>

**10. Health and safety management system:**

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



The Company has implemented a structured occupational health and safety management system, with its Airoli facility in Navi Mumbai certified under ISO 45001 for Occupational Health and Safety Management. A Safety and Occupational Health Policy is applied across operations, supported by the availability of fire safety equipment at key locations within the premises. Dedicated safety personnel are also deployed across projects to ensure adherence to established safety standards.

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

At BBL, Hazard Identification and Risk Assessment is conducted in a structured manner in line with established internal procedures. Both routine and non-routine activities are assessed, and identified hazards are classified as acceptable or unacceptable based on the level of risk. This systematic approach supports effective risk mitigation, enhances workplace safety, and strengthens the Company's overall risk management framework.

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

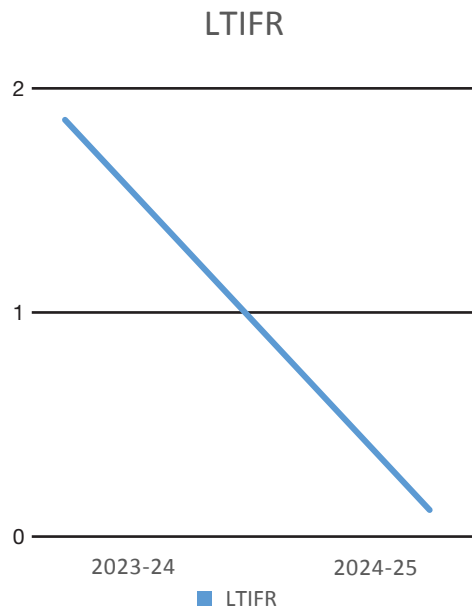
Workers are encouraged to report work-related hazards during safety committee meetings, where all reported issues are reviewed and addressed by the Safety Committee. The Company also promotes reporting of near-miss incidents, encouraging workers to highlight unsafe conditions and actions. This approach supports early identification and management of risks, strengthens the overall safety culture, and helps maintain a safe working environment.

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

Yes, BBL provides a medical claim policy to its employees and workers, extending coverage to the individual, their spouse, and up to two children.

**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	0.00	0.00
	Workers	0.26	1.89
Total recordable work-related injuries	Employees	01	00
	Workers	19	06
No. of fatalities	Employees	00	00
	Workers	00	00
High consequence work-related injury or ill-health (excluding fatalities)	Employees	00	00
	Workers	00	00



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

BBL is committed to maintaining a safe and healthy workplace through the implementation of occupational health and safety practices aligned with applicable legal and regulatory requirements. The Company routinely conducts risk assessments for both new and ongoing activities to proactively identify hazards and implement mitigation measures. Employees are provided regular training on safety procedures, emergency response protocols, and safe equipment handling practices. Safety audits, including internal, electrical, and third-party assessments, are carried out periodically to ensure compliance with workplace safety standards.

The Company has implemented multiple controls to strengthen operational safety, including the provision of personal protective equipment, contractor management protocols, work permit systems, lockout tagout procedures for energised equipment, and engineering controls for high-risk operations. A structured contractor management system is also followed, which includes safety assessments before contract award and on-site safety evaluations during execution. Contractors deploying 25 or more personnel are required to appoint a dedicated Safety Officer at the site.

Safety committees operate across locations to encourage reporting of incidents and near-miss events and to strengthen transparency and accountability in safety practices. In addition, various safety promotional activities are conducted to encourage participation across all levels of the organisation. Bharat Bijlee Limited also actively participates in safety awareness initiatives within the TBIA industrial belt and is recognised as a leader in promoting workplace safety programmes in the region.

**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 the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	2	1	<p>We have received safety &amp; working condition suggestions for the operations area and are taking the following actions:</p> <p>1) The drinking water pipeline has been replaced by a new one, and all water coolers have been provided with the new UV filtration facility.</p> <p>2) Proposed Fixation of Solar plant for canteen operations.</p> <p>3) MTM Drives division has been provided with the mobile lockers and has started a safe practice of no usage of mobile phones on the shop floor.</p> <p>4) T2 Testing area ventilation glasses, provided with dark colour to prevent glare, were repaired properly.</p> <p>5) Assembly 4T crane was provided with an access control system.</p>	3	1	<p>We have received safety suggestions for the operations area and are taking the following actions:</p> <p>1. Dust Control at Auto Winding: An action plan is underway to design an appropriate collection system for dust generated during the grinding process.</p> <p>2. Temperature Management in Motors Plant: To address high temperatures during the summer, the plan includes installing fresh air blowers, rooftop water sprinklers, and heat insulators beneath the roof sheets.</p> <p>3. Support for Suspended Loads: Fixtures or stands will be provided to support heavy jobs that require work underneath while suspended by an EOT crane.</p>
Health & Safety	13	1	The Complaints were quickly resolved. The pending complaint would be resolved within TAT.	15	2	NA

**14. Assessments for the year:**

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

\*\*BBL's facility located in Airoli, Navi Mumbai, holds ISO 45001 certification.

**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.**

Based on the evaluations of health and safety practices and working conditions, BBL continues to strengthen its safety framework through targeted initiatives. Installation of hard barricades, guards, fall prevention, etc. are part of all new developments. Isolated air-conditioned storage arrangements for Flammable material with a fire alarm system ensure major hazards are eliminated from vulnerable work stations.

<b>Leadership Indicators</b>
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**1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N), (B) Workers (Y/N)?**

All employees are covered under Personal Accident and Term Life insurance policies, while workers are provided with Personal Accident coverage.

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

The Company has implemented a structured approach to ensure deduction and deposit of statutory dues by value chain partners:

**a. Contract labour management through SOPs:**

Standard operating procedures govern contract labour management, outlining processes for deduction and remittance of statutory dues.

**b. Pre-engagement compliance checks:**

Contractors are onboarded only after verification of valid registrations under the Employees' Provident Fund and Employees' State Insurance schemes.

**c. Ongoing monitoring and verification:**

Periodic checks are conducted to ensure adherence to minimum wage requirements and timely payment of EPF and ESI contributions, supporting compliance across the value chain.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment, or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
<i>Employees</i>	00	00	00	00
<i>Workers</i>	00	01	00	01

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

At present, the Company does not have transition assistance programmes.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	10%
Working Conditions	10%

BBL undertakes internal annual audits of its value chain partners to assess performance across quality, safety, and environmental parameters. The results are evaluated using a structured rating system, providing visibility on each partner's compliance with the Company's standards.

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

No significant risks/ concerns were raised.




**PRINCIPLE 4: Businesses should respect the interests of and be responsive to all their stakeholders**



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

The Company follows a structured approach to stakeholder engagement, beginning with the identification of internal and external stakeholders. These stakeholders are assessed based on their influence on operations and the impact of the Company's activities on them, enabling prioritisation in line with business objectives.

Engagement is carried out on an ongoing basis through multiple channels, supporting relationship building and alignment with stakeholder expectations. Regular interactions help capture feedback and concerns, strengthen transparency, and inform decision-making, contributing to long-term business sustainability.

**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 & Marginalised 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
 Customers	No	Website, Pamphlets, Newspaper, Email, SMS	Ongoing	Product pricing, Customer relationship management, Innovation, Transparency
 Regulatory Bodies	No	Website, newspaper, Email	Need based	Fair and ethical business practices and Transparency in disclosures.
 Employees	No	Meetings, Notice boards, Email, SMS, Internal Employee Portal, Website, House Magazine, WhatsApp	Frequently, need-based	Health information, Knowledge Sharing, Benefits information Sharing, Company Information, Financial Planning, Rewards & Recognition, Learning & Development, Employee Well-being, health awareness (both psychological and physical).

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Shareholders 	No	Email, SMS, Newspaper, Advertisement, Meetings, Notice Board, Website	Quarterly, Half Yearly, Annually	Company Financials.
Community 	Yes	Newspaper, Website, Pamphlets, Advertisements	Ongoing	Community development and Financial inclusion.

#### Leadership Indicators

- Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics, or if consultation is delegated, how feedback from such consultations is provided to the Board.**

The Company considers stakeholder feedback in its decision-making processes. When concerns are raised, consultations are undertaken with relevant stakeholders and, where required, escalated to the Board for further deliberation. This process supports balanced decision-making and alignment with stakeholder interests.

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

At present, BBL does not undertake stakeholder consultations for identifying and managing environmental and social issues. The Company plans to evaluate and incorporate this approach in line with evolving requirements.

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

No such instances were reported during the period under review.

BBL's CSR initiatives are directed towards disadvantaged and marginalised communities and are implemented in line with the Company's CSR Policy, with a focus on addressing the needs of vulnerable groups.

**PRINCIPLE 5: Businesses should respect and promote human rights.**

**Essentials 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)
<b>Employees</b>						
Permanent	717	717	100.00	670	42	6.27
Other than permanent	21	21	100.00	25	00	0.00
<b>Total Employees</b>	<b>738</b>	<b>738</b>	<b>100.00</b>	<b>695</b>	<b>42</b>	<b>6.04</b>
<b>Workers</b>						
Permanent	480	80	16.67	411	411	100.00
Other than permanent	895	889	99.33	926	926	100.00
<b>Total Workers</b>	<b>1375</b>	<b>969</b>	<b>70.47</b>	<b>1337</b>	<b>1337</b>	<b>100.00</b>

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

Category	FY 2025-26					2023-24				
	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)
<b>Employees</b>										
Permanent	717	00	0.00	717	100.00	670	00	0.00	670	100.00
Male	639	00	0.00	639	100.00	594	00	0.00	594	100.00
Female	78	00	0.00	78	100.00	76	00	0.00	76	100.00
<b>Other than Permanent</b>	<b>21</b>	<b>00</b>	<b>0.00</b>	<b>21</b>	<b>100.00</b>	<b>25</b>	<b>00</b>	<b>0.00</b>	<b>25</b>	<b>100.00</b>
Male	21	00	0.00	21	100.00	25	00	0.00	25	100.00
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00
<b>Workers</b>										
Permanent	480	00	0.00	480	100.00	411	00	0.00	411	100.00
Male	478	00	0.00	478	100.00	410	00	0.00	410	100.00
Female	02	00	0.00	02	100.00	01	00	0.00	01	100.00
<b>Other than Permanent</b>	<b>895</b>	<b>624</b>	<b>69.72</b>	<b>271</b>	<b>30.28</b>	<b>926</b>	<b>771</b>	<b>83.26</b>	<b>151</b>	<b>16.31</b>
Male	889	618	69.52	271	30.48	921	766	83.17	150	16.29
Female	06	06	100.00	00	0.00	05	05	100.00	01	20.00

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

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (INR Per Annum)	Number	Median remuneration/ Salary/ Wages of respective category (INR Per Annum)
<b>Board of Directors (BoD)*</b>	03	11,95,46,400	00	00
<b>Key Managerial Personnel*</b>	02	82,75,084	00	00
<b>Employees other than the BoD and the KMP</b>	658	11,98,759	78	12,95,664
<b>Workers</b>	478	56,932	02	38,485

\* BoDs and KMPs receiving sitting fees are not considered for the calculation of Median.

**b. Gross wages paid to females as % of total wages paid by the entity, in the following format:<sup>5</sup>**

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	8.35	10.72

**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)**

The Company has designated the HR Head as the focal point for addressing human rights-related impacts or issues arising from or linked to its operations.

A Whistleblower Policy has also been implemented to provide a secure mechanism for employees to report concerns without fear of retaliation or discrimination. The policy sets out a structured process for escalation, with identified individuals or committees responsible for handling such matters. In addition, POSH members, either individually or as a committee, are responsible for addressing cases of sexual harassment and other forms of discrimination arising within the workplace.

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

The Company ensures protection for employees reporting human rights-related concerns, with safeguards against discrimination, retaliation, or harassment. This is supported through the Whistleblower Policy, Code of Conduct, and Grievance Policy, which provide for confidentiality and protection of the complainant's identity during the process.

An Internal Complaints Committee has been constituted to address matters related to sexual harassment. A Works Committee is also in place to handle concerns relating to working conditions and safety. In addition, the Grievance Redressal Policy provides a structured mechanism for addressing employee grievances, supporting a secure and responsive workplace environment.

<sup>5</sup> The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

**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 the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
<b>Sexual harassment</b>	Nil. No complaints were filed on the mentioned parameter in the reporting year.			Nil. No complaints were filed on the mentioned parameter in the reporting year.		
<b>Discrimination at workplace</b>						
<b>Child Labour</b>						
<b>Forced Labour/ Involuntary Labour</b>						
<b>Wages</b>						
<b>Other Human Rights-related issues</b>						

**7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:<sup>6</sup>**

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

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

The Company ensures strict confidentiality in handling concerns raised under the Vigil Mechanism, with measures in place to protect the identity of the complainant throughout the investigation process, as outlined in the Whistleblower Policy, Code of Conduct, and Grievance Policy.

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

Yes, compliance with human rights standards is integrated into our business agreements and contracts.

**10. Assessments for the year:**

	% of your plants and Offices that were assessed (by entity, statutory authorities or third parties)
<b>Child Labour</b>	Nil
<b>Forced/involuntary labour</b>	
<b>Sexual Harassment</b>	
<b>Discrimination at workplace</b>	
<b>Wages</b>	

<sup>6</sup> The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

Not Applicable

**Leadership Indicators**

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

No significant grievances or complaints have led to changes in existing business processes. The Company continues to follow an open-door policy, enabling ongoing communication and feedback from employees and stakeholders to identify potential improvements.

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

Currently, the Company does not engage in formal Human Rights due diligence.

3. Is the premise/ office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

BBL promotes inclusivity by providing equal access and opportunities for individuals with disabilities. Accessibility features such as ramps, elevators, walkways, stair railings, and dedicated washrooms are in place across its premises for employees, workers, and visitors.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Nil
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	
Others	

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

Not Applicable.

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

**Essential Indicators**
**1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:<sup>7</sup>**

Parameter	FY 2025-26 (In Megajoules)	FY 2024-25 (In Megajoules)
From renewable sources		
Total electricity consumption (A)	0.00	0.00
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
<b>Total Energy consumption from renewable sources (A+B+C)</b>	0.00	0.00
<b>From non-renewable sources</b>		
Total electricity consumption (D)	3,79,45,033.20	3,51,19,368.00
Total fuel consumption (E)*	2,57,53,425.91	2,35,83,496.67
Energy consumption through other sources (F)	0.00	0.00
Total Energy consumption from non-renewable sources (D+E+F)	6,36,98,459.11	5,87,02,864.67
<b>Total energy consumed (A+B+C+D+E+F)</b>	6,36,98,459.11	5,87,02,864.67
Energy intensity per rupee of turnover ( <i>Total energy consumption/ Revenue from Operations</i> ) (MJ/ Rupee)	0.0028	0.0031
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ( <i>Total energy consumed / Revenue from operations adjusted for PPP</i> ) <sup>8</sup> (MJ/ Rupee)	0.057	0.064
Energy intensity in terms of physical output <sup>9</sup> (MJ/ Nos)	184.78	190.97
Energy intensity (optional) – the relevant metric may be selected by the entity, MJ/employee	88,840.25	87,616.22

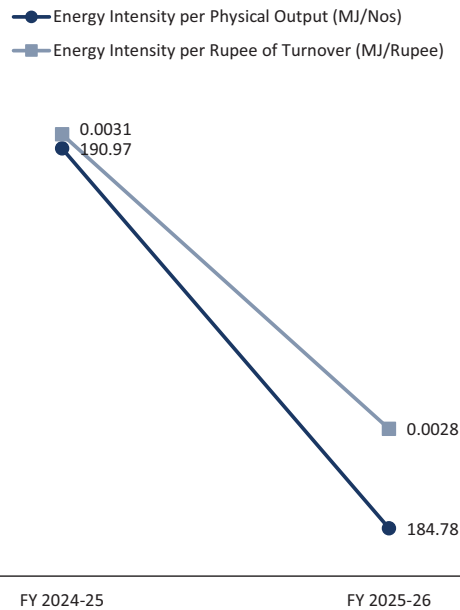
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency. (Y/N)  
If yes, name of the external agency.

No independent verification or evaluation has been undertaken by any external organisation to assess the Company's operational activities, performance metrics, or adherence to relevant regulatory requirements and standards.

7 The above calculations are in accordance with Part B, Attribute 3 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

8 The above calculations are in accordance with Part A, Section 1(l) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

9 The above calculations are in accordance with Part A, Section 1(ii) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.



**Fig 6.1. Energy Intensity per Physical Output and Turnover**

The dual y-axis line chart compares energy intensity per physical output and energy intensity per rupee of turnover for FY 2024–25 and FY 2025–26. Energy intensity per physical output decreased from 190.97 MJ/Nos in FY 2024–25 to 184.78 MJ/Nos in FY 2025–26. Similarly, energy intensity per rupee of turnover declined from 0.0031 MJ/Rupee to 0.0028 MJ/Rupee over the same period.

- 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**

Not applicable. Bharat Bijlee Limited is not covered under the Perform, Achieve and Trade (PAT) scheme as notified by the Bureau of Energy Efficiency (BEE), and therefore, the provisions of the scheme do not apply to the Company.

**3. Provide details of the following disclosures related to water, in the following format:<sup>10</sup>**

Parameter	FY 2025-26	FY 2024-25
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	0.00
(iii) Third-party water	95,681.00	92,848.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	95,681.00	92,848.00
<b>Total volume of water consumption (in kilolitres)</b>	95,681.00	92,848.00
Water intensity per rupee of turnover ( <b>Water consumed in kilolitres / Revenue from operations (KL/ Rupee)</b> )	0.0000042	0.0000049
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ( <b>Total water consumption / Revenue from operations adjusted for PPP</b> ) <sup>11</sup> (KL/ Rupee)	0.000086	0.00010
Water intensity in terms of physical output <sup>12</sup> (KL/ Nos)	0.28	0.30
Water intensity ( <b>optional</b> ) – the relevant metric may be selected by the entity, KL/Employee	133.45	138.58

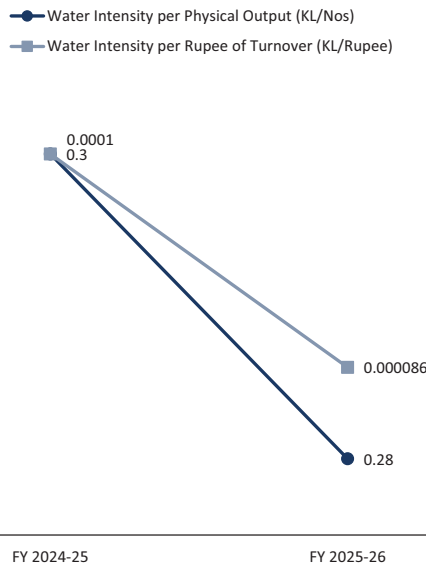
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency. (Y/N)  
If yes, name of the external agency.

No independent verification or evaluation has been undertaken by any external organisation to assess the Company's operational activities, performance metrics, or adherence to relevant regulatory requirements and standards.

10 The above calculations are in accordance with Part B, Attribute 2 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

11 The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

12 The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.



**Fig 6.2. Water Intensity per Physical Output and Turnover**

The dual y-axis line chart compares water intensity per physical output and water intensity per rupee of turnover for FY 2024–25 and FY 2025–26. Water intensity per physical output decreased from 0.30 KL/Nos in FY 2024–25 to 0.28 KL/Nos in FY 2025–26. Similarly, water intensity per rupee of turnover declined from 0.000049 KL/Rupee to 0.000042 KL/Rupee over the same period.



**4. Provide the following details related to water discharged.**

Parameter	FY 2025-26	FY 2024-25
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	The Company has established a comprehensive Zero Liquid Discharge (ZLD) system at its facility, ensuring that no wastewater is discharged into the environment. Both process and domestic effluents are treated, recovered, and reused within the premises, reflecting the Company's commitment to sustainable water resource management.	
- No treatment		
- With treatment – please specify the level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify the level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify the level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify the level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify the level of treatment		
<b>Total water discharged (in kilolitres)</b>		

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

No independent verification or evaluation has been undertaken by any external organisation to assess the Company's operational activities, performance metrics, or adherence to relevant regulatory requirements and standards.

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




The Company has adopted a Zero Liquid Discharge (ZLD) mechanism at its Airoli facility located in Navi Mumbai, reinforcing its commitment towards sustainable water management and conservation practices. Under this system, wastewater generated from industrial and domestic activities is fully treated within the facility, ensuring that there is no discharge of wastewater outside the premises.

The treatment process is carried out through dedicated Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) infrastructure, in compliance with applicable environmental requirements. The treated water is reused for non-potable purposes, including gardening and other utility applications within the facility.

Through this integrated water reuse approach, the Company promotes efficient utilisation of water resources and strengthens its commitment to environmentally responsible operations.

**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		Kg/year	8,168.05	7,345.80
SOx		Kg/year	256.03	558.61
Particulate matter (PM)		Kg/year	4,137.67	4,953.05
Persistent organic pollutants (POP)		Kg/year	0.00	0.00
Volatile organic compounds (VOC)		Kg/year	8,074.40	15,746.99
Hazardous air pollutants (HAP)		Kg/year	0.00	0.00
Others – CO		Kg/year	520.97	903.90

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, the Company has proactively engaged M/s Gadark Lab Pvt. Ltd. as an external agency to monitor environmental emissions at the BBL Airoli Unit in Navi Mumbai. This third-party engagement ensures independent assessments and compliance with applicable environmental regulations and standards.

**7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:<sup>13</sup>**

Parameter	Unit	FY 2025-26	FY 2024-25
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	<i>Metric tonnes of CO<sub>2</sub> equivalent</i>	1,553.94	1,477.83
<b>Total Scope 2 emissions<sup>14</sup></b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	<i>Metric tonnes of CO<sub>2</sub> equivalent</i>	7,483.60	7,092.16
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	<i>Metric tonnes of CO<sub>2</sub> equivalent per Rupee</i>	0.00000040	0.00000045
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) <sup>15</sup>	<i>Metric tonnes of CO<sub>2</sub> equivalent per Rupee</i>	0.0000081	0.0000093
Total Scope 1 and Scope 2 emissions intensity in terms of physical output <sup>16</sup>	<i>Metric tonnes of CO<sub>2</sub> equivalent per Nos</i>	0.026	0.028
<b>Total Scope 1 and Scope 2 emission intensity (optional)</b> – the relevant metric may be selected by the entity	<i>Metric tonnes of CO<sub>2</sub> equivalent per employee</i>	12.60	12.79

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

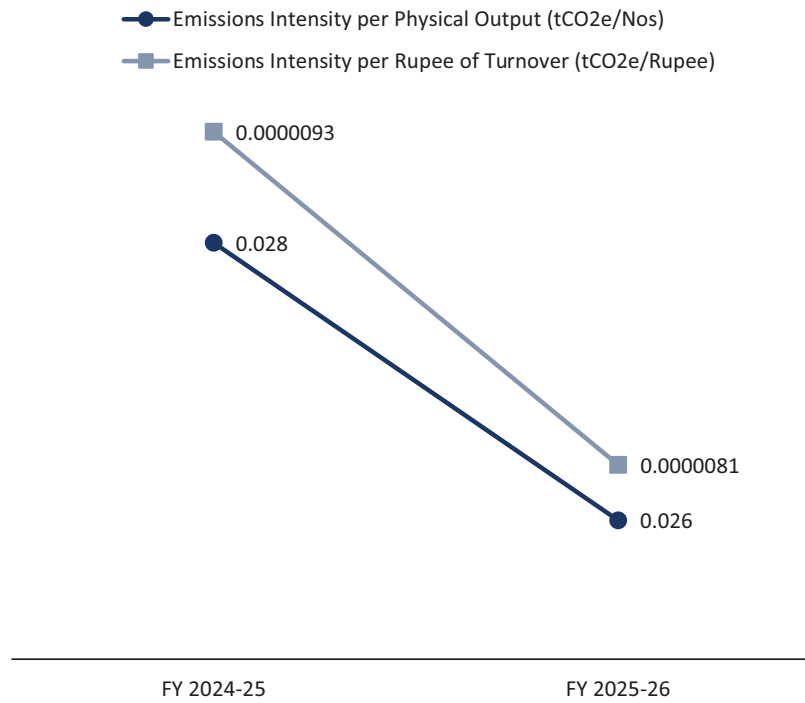
No external agency has conducted an independent assessment, evaluation, or assurance review of the Company's operations, performance indicators, or compliance with applicable regulatory requirements and standards during the reporting period.

13 The above calculations are in accordance with Part B, Attribute 1 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

14 The above calculations as per the updated emission factors provided in the CO<sub>2</sub> Baseline Database for the Indian Power Sector – User Guide, Version 20.0, December 2024, published by the Central Electricity Authority, Ministry of Power, Government of India.

15 The above calculations are in accordance with Part A, Section 1(l) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

16 The above calculations are in accordance with Part A, Section 1(ii) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.



**Fig 6.3. Emission Intensity per Physical Output and Turnover**

The dual y-axis line chart compares emission intensity per physical output and emission intensity per rupee of turnover for FY 2024–25 and FY 2025–26. Emission intensity per physical output decreased from 0.028 tCO<sub>2</sub>e/Nos in FY 2024–25 to 0.026 tCO<sub>2</sub>e/Nos in FY 2025–26. Similarly, energy intensity per rupee of turnover declined from 0.00000045 tCO<sub>2</sub>e/Rupee to 0.00000040 tCO<sub>2</sub>e/Rupee over the same period.

**8. Does the entity have any projects related to reducing greenhouse gas emissions? If yes, then provide details.**

The Company has undertaken several initiatives aimed at improving energy efficiency, optimising resource utilisation, and reducing greenhouse gas (GHG) emissions across its operations. Energy-efficient BLDC fans have been installed in place of conventional, high-energy-consuming fans, resulting in reduced electricity consumption and lower indirect emissions. The Company has also introduced high-pressure low-volume paint guns, which have significantly reduced paint wastage and improved material efficiency.

Further, enhanced controls over colour shade management, optimum utilisation practices, and administrative measures have collectively reduced paint waste generation by approximately 50%, thereby contributing to lower waste disposal requirements and reduced emissions associated with raw material consumption and waste handling. The Company has also implemented honeycomb box packaging in place of conventional thermocol packaging for 90L frame B3TTB and B5 motors from September 2025 and for 90S frame B3TTB and B5 motors from mid-January 2026. This initiative resulted in cumulative cost savings of approximately ₹ 13.22 lakhs and an estimated reduction of 25,845 kg CO<sub>2</sub> emissions during FY 2025–26, while promoting the use of more sustainable packaging materials.

In addition, the Company is implementing a solar power project for the canteen facility, expected to be commissioned in the first quarter of FY 2026–27, which will further support the use of renewable energy. New equipment with advanced energy-saving features is also being progressively introduced to improve operational efficiency and support the Company’s broader sustainability and emission reduction objectives.

**9. Provide details related to waste management by the entity, in the following format:<sup>17</sup>**


Parameter	FY 2025-26	FY 2024-25
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	15.00	17.17
E-waste (B)	0.00085	0.001
Bio-medical waste (C)	0.000005	0.0004
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	0.65	0.86
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)		
Used/Spent Oil	29.61	18.51
Cotton Waste	5.51	6.07
Saw Dust	3.59	0.64
Residue containing oil	1.17	0.40
Empty Containers	1.90	2.75
Process waste & Paint Sludge	2.10	12.78
Waste & residues of Resin, Glue	9.29	4.59
Waste Thinner, Paint, resin	7.87	5.75
ETP Sludge	1.05	0.20
Insulation Paper	1.16	0.65
<b>Other Non-hazardous waste generated (H). Please specify, if any.</b>		
Aluminium Scrap	24.01	20.40
Copper Scrap	158.39	127.41
Wooden Scrap	541.26	287.50
Corrugated boxes and packaging material	42.69	101.49
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>845.24</b>	<b>607.43</b>
Waste intensity per rupee of turnover ( <b>Total waste generated / Revenue from operations</b> ) (MT/ Rupee)	0.000000037	0.000000032
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ( <b>Total waste generated / Revenue from operations adjusted for PPP</b> ) <sup>18</sup> (MT/ Rupee)	0.00000076	0.00000066
Waste intensity in terms of physical output <sup>19</sup> (MT/ Nos)	0.0025	0.0020
Waste intensity (optional) - the relevant metric may be selected by the entity MT/Employee	1.18	0.91
<b>For each category of waste generated, total waste recovered through recycling, reusing, or other recovery operations (in metric tonnes)</b>		
<b>Category of waste - Non-Hazardous, Plastic, E-Waste, Battery Waste and Hazardous Waste (Used Oil)</b>		
(i) Recycled (Other Non-Hazardous Waste, E-waste, Battery Waste, Used Oil and Plastic Waste)	811.61	573.34
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
<b>Total</b>	<b>811.61</b>	<b>573.34</b>

17 The above calculations are in accordance with Part B, Attribute 4 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

18 The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

19 The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Parameter	FY 2025-26	FY 2024-25
<b>For each category of waste generated, the total waste disposed of by the nature of the disposal method (in metric tonnes)</b>		
<b>Category of waste - Hazardous waste and Biomedical waste</b>		
(i) Incineration (Cotton Waste, Saw Dust, Residue Containing Oil, Process Waste and Paint Sludge, Waste and Residues of Resin Glue, Waste Thinner, Paint, Resin and Biomedical Waste)	29.52	30.22
(ii) Landfilling (ETP Sludge, Insulation Paper and Empty Containers)	4.11	3.86
(iii) Other disposal operations	0.00	0.00
<b>Total</b>	<b>33.63</b>	<b>34.08</b>

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

No external agency has conducted an independent assessment, evaluation, or assurance review of the Company's operations, performance indicators, or compliance with applicable regulatory requirements and standards during the reporting period.

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

The Company has adopted a structured and comprehensive waste management framework across its operations with an emphasis on environmental protection, regulatory compliance, and efficient utilisation of resources. Its approach is guided by an established Environment, Occupational Health and Safety (EOHS) Policy, which defines the Company's commitments towards sustainability, environmental stewardship, and safe operational practices. Further, the Bharat Bijlee Airoli Works operates in accordance with the ISO 14001 Environmental Management System and has been certified by DNV for implementation of the standard.

Appropriate systems and procedures have been implemented for the identification, segregation, storage, handling, and disposal of different waste streams to minimise environmental risks and ensure safe waste management practices. Hazardous waste categories permitted for recycling are disposed of through government-authorized recyclers for further processing and reuse. Employee awareness and accountability towards waste management are strengthened through periodic training and sensitisation programs, encouraging responsible waste segregation and environmentally conscious practices. The Company also incorporates the principles of reduce, reuse, and recycle into its waste management strategy and periodically reviews divisional environmental objectives in line with its sustainability goals.

As part of its efforts to reduce hazardous waste generation, the Company has optimised paint consumption through the introduction of standardised paint schemes based on corrosion classification and customer requirements, thereby improving material utilisation and reducing paint waste generation. In addition, the adoption of low-pressure low-volume paint guns has significantly minimised paint spray dispersion and improved precision in paint application, resulting in a reduction of paint sludge waste.

Further, the refrigeration system associated with TMV – Vacuum Pressure Impregnation (VPI) operations has been upgraded with energy-efficient systems, leading to considerable energy savings and improved process efficiency. These measures collectively reflect the Company's continued commitment towards sustainable waste management, reduction of hazardous waste generation, and enhancement of overall environmental performance.

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

S. No.	Location of operations/offices	Types 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.
<p>The Company does not have any operations or offices located in or near ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, forests, or coastal regulation zones. This reflects a deliberate approach to site selection, aligned with its commitment to sustainable operations and environmental conservation. By avoiding such sensitive regions, the Company seeks to minimise its ecological impact and contribute to the protection of biodiversity and natural ecosystems.</p>			

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 the project	EIA Notification No.	Date	Whether conducted by an independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
<p>No Environmental Impact Assessments (EIAs) were conducted during the current reporting period, as the Company's projects did not require such assessments under applicable regulatory provisions.</p>					

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 the Environment Protection Act and rules thereunder (Y/N). If not, provide details of all such non-compliances in the following format:

Serial Number	Specify the law/ regulation/ guidelines that were 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 action.
<p>The Company adheres to all applicable environmental laws, regulations, and guidelines in India, including the Water Act, Air Act, and Environment Protection Act, and conducts its operations in line with the prescribed statutory framework.</p>				

#### Leadership Indicators

1. **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**

For each facility/plant located in areas of water stress, provide the following information:

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	NA. The Company does not withdraw, consume, or discharge water in areas of water stress.	
(ii) Groundwater		
(iii) Third-party water		
(iv) Seawater / desalinated water		
(v) Others		
<b>Total volume of water withdrawal (in kilolitres)</b>		
<b>Total volume of water consumption (in kilolitres)</b>		
<b>Water intensity per rupee of turnover</b> <i>(Water consumed / turnover)</i>		
<b>Water intensity (optional)</b> – the relevant metric may be selected by the entity		
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water	NA. The Company does not withdraw, consume, or discharge water in areas of water stress.	
– No treatment		
– With treatment – please specify the level of treatment		
(ii) Into Groundwater		
– No treatment		
– With treatment – please specify the level of treatment		
(iii) Into Seawater		
– No treatment		
– With treatment – please specify the level of treatment		
(iv) Sent to third parties		
– No treatment		
– With treatment – please specify the level of treatment		
(v) Others		
– No treatment		
– With treatment – please specify the level of treatment		
<b>Total water discharged (in kilolitres)</b>		

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
<b>Total Scope 3 emissions*</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	<i>Metric tonnes of CO<sub>2</sub> equivalent</i>	6.57	6.15
<b>Total Scope 3 emissions per rupee of turnover</b>	<i>Metric tonnes of CO<sub>2</sub> Equivalent/ Rupee</i>	0.00000000029	0.0000000003
<b>Total Scope 3 emission intensity (optional)</b> – the relevant metric may be selected by the entity	<i>Metric tonnes of CO<sub>2</sub> equivalent/Employee</i>	0.0092	0.0092

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

No external agency has conducted an independent assessment, evaluation, or assurance review of the Company's operations, performance indicators, or compliance with applicable regulatory requirements and standards during the reporting period.

\* Please note that Scope 3 calculations are done on a limited basis and only waste data is taken into consideration.

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

The Company does not have any operations or offices located in or near ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, forests, or coastal regulation zones. This reflects a deliberate approach to site selection, aligned with its commitment to sustainable operations and environmental conservation. By avoiding such sensitive regions, the Company seeks to minimise its ecological impact and contribute to the protection of biodiversity and natural ecosystems.

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

Sr. No.	Initiative undertaken	Details of the initiative ( <i>Web-link, if any, may be provided along with the summary</i> )	Outcome of the initiative
1	Installation of energy-efficient BLDC fans	The Company has replaced conventional high-energy-consuming fans with energy-efficient BLDC fans across operations to reduce electricity consumption and improve energy efficiency.	The initiative has resulted in a significant reduction in electricity consumption, thereby contributing to lower energy costs and a reduction in indirect greenhouse gas emissions.
2	Introduction of High-Pressure Low-Volume (HPLV) paint guns	High-pressure, low-volume (HPLV) paint guns have been introduced to optimise paint application efficiency and minimise excess paint usage during operations.	The implementation of HPLV paint guns has significantly reduced paint wastage, improved material utilisation efficiency, and lowered waste generation associated with painting processes.
3	Optimisation of paint management practices	The Company has implemented improved controls over colour shade management, optimum paint utilisation practices, and administrative measures to reduce excess consumption and wastage of paint materials.	These measures have resulted in approximately 50% reduction in paint waste generation, thereby reducing waste disposal requirements and improving overall resource efficiency.

4	Installation of an advanced energy-efficient chilling system	An advanced chilling system equipped with highly efficient sensors has been introduced to optimise operational performance and reduce energy consumption.	The upgraded chilling system has demonstrated significant savings in electricity consumption and enhanced the overall energy efficiency of operations.
5	Solar power project for canteen facility	The Company is in the process of implementing a solar power project for the canteen facility, which is expected to be completed in the first quarter of FY 2026–27.	Upon commissioning, the project is expected to increase the use of renewable energy and reduce dependence on conventional grid electricity.
6	Introduction of energy-efficient equipment	The Company is progressively introducing new equipment incorporating advanced energy-saving features to improve operational efficiency and resource optimisation.	The initiative is expected to reduce overall energy consumption, enhance process efficiency, and support the Company's sustainability and emission reduction objectives.
7	Implementation of honeycomb packaging boxes	The Company has implemented honeycomb box packaging for 90L frame B3TTB and B5 motors from September 2025 and for 90S frame B3TTB and B5 motors from mid-January 2026, replacing conventional thermocol packaging materials.	The initiative resulted in cumulative cost savings of approximately ₹ 13.22 lakhs and an estimated reduction of 25,845 kg CO <sub>2</sub> emissions during FY 2025–26, while also promoting the use of more sustainable packaging solutions.

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

The Company has implemented a comprehensive Business Continuity and Disaster Management framework aimed at minimising the impact of unforeseen events and maintaining operational stability. The framework incorporates measures for risk identification, emergency preparedness, incident response, and recovery management to address both operational disruptions and natural calamities.

Documented procedures and communication mechanisms have been established to facilitate prompt and coordinated responses during emergency situations, with clearly assigned responsibilities to support efficient management of incidents and continuity of critical operations.

The Company also conducts regular awareness and training programs to enhance employee preparedness and strengthen organisational response capabilities. Through these measures, the Company seeks to protect its employees, operational assets, and the surrounding environment while reinforcing long-term business resilience and continuity.

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

No significant adverse environmental impacts arising from the Company's value chain were identified during the reporting period. Accordingly, no specific mitigation or adaptation measures were required to be undertaken in this regard.

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

The percentage of value chain partners assessed for environmental impacts during the reporting period is Nil.

**8. How many Green Credits have been generated or procured<sup>20</sup>:**

- a. By the listed entity - Nil
- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners - Nil

<sup>20</sup> The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

**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.  
The number of affiliations with trade and industry chambers/ associations are six (6).
  - b) List the top 10 trade and industry chambers/ associations (determined based on the total members of such bodies) that the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Elevator & Escalator Component Manufacturers' Association of India (EECMAI)	National
2	Indian Electrical & Electronics Manufacturers' Association (IEEMA)	National
3	Indian Merchants' Chamber	National
4	Indo-German Chamber of Commerce	National
5	Thane-Belapur Industries' Association	State
6	Bombay Chamber of Commerce and Industry	State

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

Name of authority	Brief of the case	Corrective action taken
There have been no instances of anti-competitive conduct by the entity.		

#### Leadership Indicators

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

Sr. No	Public policy advocated	The method resorted to such advocacy.	Whether information available in the public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
The Company did not engage in any public policy advocacy during the reporting year.					

**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 the project	SIA Notification No.	Date of notification	Whether conducted by an independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Not Applicable					


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

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
Not Applicable						

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

A grievance register has been implemented for community members to record issues, which is reviewed regularly to ensure timely resolution. This mechanism supports ongoing engagement with local stakeholders and enables responsive handling of community concerns.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:<sup>21</sup>**

		FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers		30.61%	32.16%
Sourced directly from within India	₹	97.36%	96.22%

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<sup>22</sup>**

Location	FY 2025-26	FY 2024-25
Rural	0.00	0.05
Semi-Urban	0.00	0.00
Urban	5.40	1.87
Metropolitan	94.60	98.08

21 The above calculations are in accordance with Part B, Attribute 7 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

22 The above calculations are in accordance with Part B, Attribute 7 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

**Leadership Indicators**

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

Details of the negative social impact identified	Corrective action taken
Not Applicable	

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

S. No	State	Aspirational District	Amount spent (In INR)
Not Applicable			

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

At present, the Company does not have specific initiatives aimed at onboarding suppliers from marginalised or vulnerable groups. The Company will evaluate the need for such programmes and consider their implementation based on the outcome of this assessment.

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

Not Applicable

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

Not Applicable

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

S. No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	The basis of calculating the benefit share
Not Applicable				

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

Name of authority	Brief of the case	Corrective Action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S. No	Corporate Social Responsibility Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1.	Our CSR program focuses on providing life skills education, career awareness and vocational training for adolescents and youth from underprivileged communities in Mumbai and Navi Mumbai, equipping them with better livelihood opportunities.	Through our program, we have empowered over 14,000 adolescents and youth to build a more secure future.	Around 10% of the beneficiaries are from NT, DNT, Adivasi, and other marginalised communities in Navi Mumbai.

**PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner.**



### Essential Indicators

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


The Company operates a dedicated service line through which customers can register complaints via phone or email. Each complaint is recorded and routed to the relevant business unit, with a unique reference number generated for tracking.

Turnaround times are defined based on the nature of the complaint to ensure timely resolution. This system enables structured handling, transparency, and monitoring of complaint status.

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

	As a percentage of total turnover
<b>Environmental and social parameters relevant to the product</b>	Currently, the Company does not provide specific environmental or social data to customers.
<b>Safe and responsible usage</b>	100%
<b>Recycling and/or safe disposal</b>	100%

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

	FY 2025-26			FY 2024-25		
	Received during the Year	Pending resolution at the end of the year	Remarks	Received during the Year	Pending resolution at the end of the year	Remarks
						
<b>Data Privacy</b>						
<b>Advertising</b>						
<b>Cyber-security</b>						
<b>Delivery of essential services</b>		Nil			Nil	
<b>Restrictive Trade Practices</b>						
<b>Unfair Trade Practices</b>						
<b>Other</b>						
<b>Total</b>						

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

	Number	Reasons for recall
<b>Voluntary recalls</b>		
<b>Forced recalls</b>	Nil. No recalls in the reporting year on account of safety issues.	

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

The Company has an internal IT policy covering cybersecurity and data privacy risks. The policy is available to all employees through the intranet, supporting awareness and adherence to secure IT practices across the organisation.

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

Not Applicable.

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

**a. Number of instances of data breaches**

Nil

**b. Percentage of data breaches involving personally identifiable information of customers<sup>23</sup>**

Nil

**c. Impact, if any, of the data breaches**

Nil

### Leadership Indicators

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

Details of the Company's products and services are available on its official website and social media platforms. For direct access, please refer to the following links:

Website- <https://www.bharatbijlee.com/>

LinkedIn: <https://in.linkedin.com/company/bharat-bijlee-ltd>

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

BBL conducts structured training programmes led by qualified experts to guide users on safe and proper use of its products and services. These sessions include practical demonstrations and cover key precautions and best practices, with scope for addressing user queries. User manuals are also provided as reference material, containing step-by-step instructions, maintenance guidance, and safety information supported by diagrams, illustrations, and warning labels.

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

BBL does not operate in essential services. However, any potential disruptions are communicated to customers and regulators through the website, social media, phone calls, emails, and messages to ensure timely and transparent updates.

**4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey about consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

No.

<sup>23</sup> The above calculations are in accordance with Part B, Attribute 8 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

# SUSTAINABLE IMPACT

## Sustainability in Action: Key ESG Highlights of Bharat Bijlee



### Driving Sustainable Growth Responsibly



Bharat Bijlee’s ESG journey reflects a continued commitment towards responsible business practices, operational resilience, and sustainable growth. Guided by innovation, transparency, and stakeholder engagement, the Company continues to integrate Environmental, Social, and Governance (ESG) principles across its operations and decision-making processes.

Our ESG initiatives are aligned with key UN Sustainable Development Goals (SDGs) and are focused on driving environmental stewardship, employee well-being, responsible governance, and inclusive community development.

Initiatives aligned with ESG principles contribute to SDGs 3, 4, 7, 8, 9, 10, 12, 13, and 16.

Airoli operations continue to maintain internationally recognised management system certifications:

- ISO 9001:2015 (P1, P8, P9) for Quality Management Systems.
- ISO 14001:2015 (P2, P6) for Environmental Management Systems.
- ISO 45001:2018 (P3, P5) for Occupational Health & Safety Management Systems.

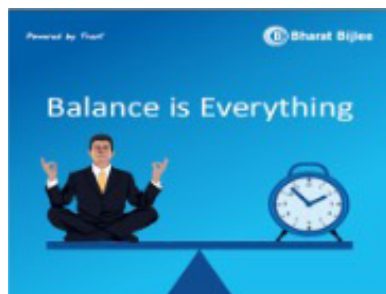
BBL is strengthening its sustainability approach through responsible manufacturing practices, improved operational efficiency, workplace safety initiatives, ethical governance frameworks, and sustainable product innovation.

## Strengthening Environmental Responsibility through Sustainable Innovation

Category of waste	Quantity of Waste Recycled in FY 2025-26 (In Metric Tonnes)	Quantity of Waste Recycled in FY 2024-25 (In Metric Tonnes)
Plastics (including packaging)	15 MT	17.17MT
E-waste	0.850 MT	0 MT
Hazardous Waste includes Paint, sludge, waste oil and waste paint thinner	29.610 MT	18.24 MT
Other waste includes packing wood, metal scrap, and cardboard boxes.	762.79 MT	536.8 MT

The increase in recycling of hazardous waste, e-waste, and other waste categories demonstrates the Company's ongoing commitment to responsible waste management and circular economy practices.

## Our environmental performance is driven through energy-efficient operations, strengthened waste management practices, and product-level sustainability assessments.



### Energy and Emissions

- Replacement of conventional lighting with energy-efficient LED fixtures across the facility.
- Transition from LPG to Piped Natural Gas (PNG) in canteen operations.
- Adoption of cleaner fuel alternatives to reduce environmental impact.
- Enhanced overall energy efficiency across facility operations.

### Water and Waste:

- Implementation of Zero Liquid Discharge (ZLD) system at the Airoli facility.
- Treatment and reuse of industrial and domestic wastewater through ETP and STP systems.
- Reuse of treated water for gardening and sustainable water conservation practices.

**Lifecycle Assessment & Impact Analysis:**

- Conducted Life Cycle Assessments (LCAs) for five key product categories covering cradle-to-grave lifecycle stages.
- Performed Aspect Impact Analysis for services across procurement, transportation, manufacturing, and disposal activities.
- Evaluated and scored each aspect based on significance to assess service-level environmental impact.

**Health, Safety & Employee Well-being: Building a Culture of Care**

At Bharat Bijlee, workplace safety and employee well-being are treated as core values. The Company works to maintain a safe and supportive environment through clear policies, regular training, and ongoing engagement across all levels.

- ISO 45001 certified Occupational Health & Safety Management System is implemented at the Airoli facility.
- Employee well-being initiatives include mental health and engagement programs such as the “Be Happy” session focused on stress management and positivity at work, along with large-scale engagement activities like the 54th Annual Safety Week, where around 900 employees participated in rallies, quizzes, skits, and contests to promote workplace safety awareness.
- Bharat Bijlee conducted a Business Excellence Workshop for its motor division to enhance skills, improve performance, and strengthen customer value delivery through focused learning and professional development.
- Hazard Identification and Risk Assessment (HIRA) is conducted for both routine and non-routine activities.
- High-risk operations are controlled through engineering measures, along with Work Permit systems and LOTO procedures.
- Swachh Bharat Bijlee Week is a nationwide cleanliness initiative covering our factories and all offices across India, promoting hygiene and a clean working environment.
- Safety awareness programs and drills are carried out to strengthen preparedness and a safe behaviour culture across the organisation.

**Strengthening Sustainable Procurement & Supply Chain Practices**

BBL's procurement and vendor engagement approach focuses on ensuring ESG compliance, encouraging responsibility among suppliers, and fostering collaboration and learning across the entire value chain.

- The Company follows a structured procurement system where all vendors undergo proper evaluation and due diligence before onboarding.
- The Company gives preference to suppliers who are certified under ISO 14001 and ISO 45001 standards.
- Around 80% of procurement value for CRGO, copper, and oils is sourced from certified and compliant suppliers.
- All suppliers of chemical-based inputs are required to comply with Restriction of Hazardous Substances (RoHS) requirements.
- The Company uses environmentally responsible warehouse operations, including battery-operated and carbon-neutral material handling systems.
- All waste is managed only through authorised vendors such as EPR vendors, registered recyclers, and approved waste handlers.
- The Company ensures that value chain partners comply with minimum wage laws, EPF, and ESI requirements.
- Annual audits are conducted for suppliers and vendors to evaluate quality, safety, and environmental performance.

### **Building Inclusive Communities through Sustainable Social Initiatives**



Bharat Bijlee’s social responsibility initiatives are guided by the belief that long-term growth becomes meaningful only when it includes everyone. The Company focuses on supporting education, building skills among young people, empowering communities that need more opportunities, and encouraging an environment where learning, respect, and inclusion are actively promoted.

- Through its CSR Education & Livelihood Programme in partnership with Antarang Foundation, Bharat Bijlee has supported over 19,000 students in Mumbai and Thane with structured career guidance to help them make informed future career decisions.
- Under its CSR volunteering initiative with Magic Bus India Foundation, employees actively engage with school students in Airoli through the “Gratitude Tree” activity, helping around 3,500 students develop essential life skills and values.
- As part of its CSR initiative, Bharat Bijlee donated an anaesthesia machine with monitoring systems to Chhatrapati Shivaji Maharaj Hospital, Kalwa, enhancing surgical safety and supporting better patient recovery.



**Driving Sustainability through Collaboration and Industrial Innovation**



- Bharat Bijlee participated as an Associate Partner in the Sustainable Energy Conclave organised by the Government of Madhya Pradesh, focusing on “Powering the Future: A Sustainable Path to Viksit Bharat 2047” and discussions on renewable energy, energy storage, grid modernisation, and green transition policies.
- Bharat Bijlee collaborated with the Indian Plastics Institute (IPI) to conduct seminars on energy-efficient manufacturing technologies, sharing practical approaches to reduce energy consumption, lower operating costs, and improve machine efficiency. Through these initiatives, the Company helped raise awareness of sustainable manufacturing practices among industry participants. At the IPI Chennai Chapter seminar, Bharat Bijlee's presentation was recognised with the Best Presentation Award.

## Governance Excellence through Integrity and Responsible Conduct



BBL is committed to fostering a culture of ethical and responsible business practices through robust governance systems and transparent operational processes. The Company believes that strong governance plays a critical role in driving sustainable growth, strengthening stakeholder confidence, and ensuring long-term business resilience. Guided by the values of integrity, accountability, fairness, and continuous improvement, BBL maintains structured policies, effective oversight mechanisms, and inclusive workplace practices that support compliance and organisational excellence.

- An Independent law firm conducts periodic reviews of policy implementation and effectiveness.
- Policies are regularly reviewed by department heads and business leadership teams.
- Equal opportunity principles embedded within the HR Policy framework.
- Grievance redressal mechanisms established for both workers and management staff.
- Comprehensive Disaster Management Plan with clearly defined response roles and protocols.

## The Road Ahead: Driving Sustainable Growth Forward

Environmental, Social, and Governance (ESG) considerations are now central to building sustainable businesses worldwide, supporting long-term value creation, reducing risks, and contributing positively to society. In this context, we are dedicated to integrating ESG principles across all aspects of our operations, governance practices, and stakeholder engagement. Transparency, accountability, and responsible leadership remain key pillars of our approach. We treat ESG as a continuous journey and consistently work towards enhancing our practices and performance in line with evolving standards and stakeholder expectations, enabling resilience, innovation, and sustainable growth.

## Key Environmental Highlights of FY 2025–26

The Company continued to improve resource efficiency and reduce its environmental footprint through lower water consumption, energy usage, and greenhouse gas emission intensities during FY 2025–26.

### Improved Energy Efficiency

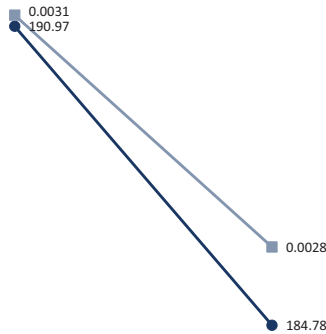
↓ 3.2% Reduction in Energy Intensity per Physical Output

(190.97 to 184.78 MJ/Nos)

↓ 9.7% Reduction in Energy Intensity per Turnover

(0.0031 to 0.0028 MJ/Rupee)

● Energy Intensity per Physical Output (MJ/Nos)  
 ■ Energy Intensity per Rupee of Turnover (MJ/Rupee)



FY 2024-25

FY 2025-26

### Reduced Emission Intensity

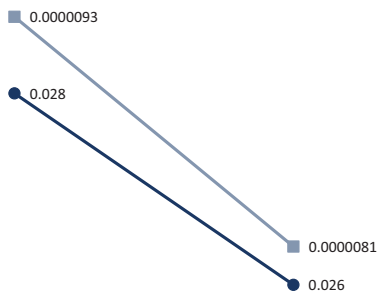
↓ 7.1% Reduction in Emission Intensity per Physical Output

(0.028 to 0.026 tCO<sub>2</sub>e/Nos)

↓ 11.1% Reduction in Emission Intensity per Turnover

(0.00000045 to 0.00000040 tCO<sub>2</sub>e/Rupee)

● Emissions Intensity per Physical Output (tCO<sub>2</sub>e/Nos)  
 ■ Emissions Intensity per Rupee of Turnover (tCO<sub>2</sub>e/Rupee)



FY 2024-25

FY 2025-26

**Enhanced Water Efficiency**

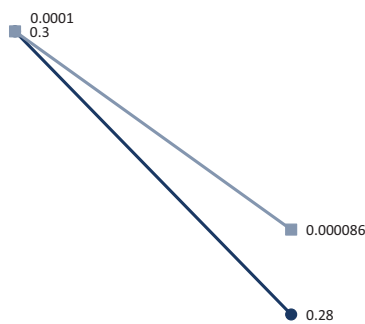
↓ 6.7% Reduction in Water Intensity per Physical Output

(0.30 to 0.28 KL/Nos)

↓ 14.3% Reduction in Water Intensity per Turnover

(0.0000049 to 0.0000042 KL/Rupee)

● Water Intensity per Physical Output (KL/Nos)  
 ■ Water Intensity per Rupee of Turnover (KL/Rupee)


**Awards, Recognitions & Key Milestones**

**Key Achievements**

- Bharat Bijlee received the Fastest Growing Engineering Company Award at the Smart Manufacturing & Enterprises (SME) Awards 2026 in the large category, based on consistent performance over a three-year evaluation period.
- Bharat Bijlee received the Best Performance Award for Quality & Delivery from Allweiler India, reflecting its strong operational standards and reliable fulfilment of commitments.
- Bharat Bijlee was recognised for its CSR film highlighting the education initiative with Magic Bus India Foundation, supporting adolescent education for underprivileged students through learning and guidance programmes.
- Bharat Bijlee's MTM plant has been awarded IGBC Gold Certification, reflecting its commitment to environmentally sustainable and green manufacturing practices.