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meets **Performance**

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L24231PN1992PLC067126

PCL/SEC/25-26/019

July 08, 2025

To, National Stock Exchange of India Limited, "Exchange Plaza" 5 th Floor, Plot No. C-1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400051 NSE Scrip Code - PRECAM	To, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 BSE Scrip Code – 539636
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Subject: Business Responsibility and Sustainability Report for the Financial Year 2024-25

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Business Responsibility and Sustainability Report (BRSR) of the Company for the Financial Year 2024-25.

The BRSR is also available on the website of the Company at www.pclindia.in as part of Annual Report 2024-25.

You are requested to take the same on record.

Thanking you,

For **Precision Camshafts Limited**

Harshal J. Kher

Company Secretary and Compliance Officer
Membership No. [A69147](#)

[Encl: A/a](#)

Precision Camshafts Limited

Solapur : D5 MIDC, Chincholi, Solapur, India – 413255

Solapur : E102 MIDC, Akkalkot Road, Solapur, India – 413006

Pune : 3rd Floor, "Kohinoor B Zone Baner", Mumbai – Bangalore Highway, Baner, Pune – 411045



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L24231PN1992PLC067126
2.	Name of the Listed Entity	PRECISION CAMSHAFTS LIMITED
3.	Year of incorporation	1992
4.	Registered address	D5, M.I.D.C. Chincholi, Solapur, Midc Chincholi, Solapur, North Solapur, Maharashtra, India, 413255
5.	Corporate office address	3 rd Floor, "Kohinoor B Zone Baner", Mumbai – Bangalore Highway, Baner, Pune – 411045
6.	Email	cs@pclindia.in
7.	Telephone	020-25673050
8.	Website	www.pclindia.in
9.	Financial Year for which the reporting is being done	April 01, 2024 to March 31, 2025
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11.	Paid up Capital - ₹ In Crores	94.98
12.	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	CS Harshal Kher Phone No.- 020-25673050 Email id- cs@pclindia.in
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone
14.	Name of assurance provider	TUV SUD South Asia Private Limited
15.	Type of assurance obtained	Limited

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	Metal and Metal Products	100

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

S. No.	Product/Service	NIC Code			% of total turnover contributed
		Group	Class	Sub Class	
1.	Manufacturing of Parts and Accessories for Motor Vehicles	29	2930	NA	100

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	1	2
International	0	0	0

Business Responsibility and Sustainability Report (Contd.)

19. Markets served by the entity:

a. Number of locations

Location	Numbers
National (No. of States)	1
International (No. of Countries)	0

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

The contribution of export to the turnover is 40%

c. A brief on types of customers

Precision Camshafts Limited is one of the world’s leading manufacturers and supplier of camshafts, a critical engine component in the passenger vehicle segment. The Company supplies over 150 varieties of camshafts for passenger vehicles, tractors, light commercial vehicles from its manufacturing facilities in Solapur, Maharashtra, India. The Company mainly caters to the passenger vehicle segment. Precision Camshafts is a complete solution provider for camshafts manufactured by different technologies earning a major portion of its revenue from the export of camshafts to various OEMs directly and indirectly. It is a niche player in the camshafts segment with a global market share of 8 % to 9% It is also the largest supplier in the domestic market with a market share of 70% and the preferred supplier of casting camshafts to some of the global and domestic original equipment manufacturers (OEM).

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	818	769	94%	49	6%
2.	Other than Permanent (E)	11	10	91%	1	9%
3.	Total employees (D+E)	829	779	94%	50	6%
Workers						
4.	Permanent (F)	477	477	100%	0	0
5.	Other than Permanent (G)	947	928	98%	19	2%
6.	Total workers (F+G)	1424	1405	99%	19	1%

b. Differently abled Employees and workers:

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



Business Responsibility and Sustainability Report (Contd.)

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F+G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

	Total	No. and percentage of Females	
	(A)	No. (B)	% (B/A)
Board of Directors	9	4	44%
Key Management Personnel	4	0	0

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

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees*	27.58%	18.56%	1.36%	2	0	100%	2	0	100%
Permanent Workers#	1%	0%	1%	0	0	0	0	0	0

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	PCL (International) Holding B.V.	Subsidiary	100	No
2.	MEMCO Engineering Private Limited	Subsidiary	100	No

VI. CSR Details

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

(ii) Turnover (in ₹) : 6,12,00,09,000

(iii) Net worth (in ₹) : 8,87,92,10,000

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	Current FY 2024-25			Previous FY 2023-24		
		No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks	No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA

Business Responsibility and Sustainability Report (Contd.)

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	Current FY 2024-25			Previous FY 2023-24		
		No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks	No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	0	0	NA	0	0	NA
Employees and workers	Yes	0	0	NA	0	0	NA
Customers	Yes	20	2	NA	22	4	NA
Value Chain Partners	Yes	0	0	NA	23	0	NA
Other (please specify)	Yes	0	0	NA	0	0	NA

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Ethical Business Practices	Risk	Ethical lapses such as bribery, misleading marketing, or non-transparent lobbying can lead to reputational damage, regulatory penalties, and stakeholder distrust.	i. Formulation and enforcement of a comprehensive Code of Conduct ii. Establishment of anti-bribery, whistleblower, and ethical marketing policies and training	Negative
2.	Employee Health, Safety, Wellbeing, and Working Conditions	Risk	Unsafe or unfair work environments can lead to regulatory non-compliance, lower productivity, higher attrition, and reputational harm.	i. Regular workplace safety audits ii. Training on safe practices and mental wellness iii. Mechanism for timely resolution and corrective action on grievances and incidents	Negative



Business Responsibility and Sustainability Report (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Responsible Governance Practices	Opportunity	Strong governance practices enhance investor trust, ensure regulatory alignment, and support long-term value creation by incorporating ESG into decision-making.	Leadership commitment to ESG integration, public display of Code of Conduct, and periodic governance reviews by the Committee	Positive
4.	Regulatory Compliance	Risk	Failure to adhere to applicable laws (labour, environmental, financial) can result in regulatory actions, fines, and business disruption.	<ul style="list-style-type: none"> i. Systematic mapping of legal obligations ii. Continuous monitoring and use of compliance tracking tools iii. Training for relevant teams on evolving regulatory expectations 	Negative
5.	Product Stewardship and Supply Chain Sustainability	Both Risk & Opportunity	Lack of direct control over downstream value chain poses risks, while sustainable practices open opportunities for stronger OEM relationships and cost efficiency.	<ul style="list-style-type: none"> i. Supplier engagement on ESG standards ii. Integration of environmental and social criteria into sourcing policies iii. Circular economy initiatives in product design and delivery 	Negative
6.	Waste Management	Opportunity	Effective waste management leads to cost savings, improved compliance, and supports the Company's environmental goals including a zero-waste vision.	<ul style="list-style-type: none"> i. Beyond-compliance hazardous and non-hazardous waste management ii. Lean manufacturing practices iii. Continuous monitoring and waste reduction initiatives 	Positive
7.	Corporate Social Responsibility	Opportunity	CSR initiatives support community development and improve stakeholder relations, ultimately contributing to long-term business sustainability.	<ul style="list-style-type: none"> i. Structured CSR Policy with oversight by a dedicated Committee ii. Budget allocation of at least 2% of PAT iii. Annual CSR calendar and impact assessment 	Positive
8.	Business Risk and Peer Analysis	Risk	Unidentified business risks and lagging peers can reduce competitiveness.	Risk registers and benchmarking practices adopted	Negative

Business Responsibility and Sustainability Report (Contd.)

SECTION B: MANAGEMENT AND PROCESS DISCLOSURE

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
a.	Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c.	Web Link of the Policies, if available:	https://pclindia.in/index.php/corporate-governance/								
2.	Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4.	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company’s operations adhere to and are certified for ISO 9001. All manufacturing units are certified for adherence to ISO 14001 & ISO 45001. PCL is an IAFT 16949 certified Company. The Company’s CSR policy follows the provisions of Section 135 of Companies Act, 2013								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	1. Improving the ESG Knowledge and skills of the employees 2. Reducing the dependency on the non- renewable sources of the energy The Company aims to achieve these targets by 2030								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable								

Governance, leadership and oversight

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

At Precision Camshafts Limited, we recognise that long-term business success is deeply interlinked with environmental stewardship, social responsibility, and strong governance practices. Our commitment to ESG principles is guided by the Business Responsibility and Sustainability Reporting (BRSR) framework laid down by SEBI. This year, we have taken substantial strides in operationalizing our ESG agenda through structured programmes, stakeholder engagement, and robust policy implementation.

1. Capacity Building and Awareness

We have conducted comprehensive training programmes for our Board of Directors, Key Managerial Personnel (KMP), and employees across levels to foster awareness and alignment with all nine principles of the BRSR framework. These programmes were designed to enhance understanding of responsible business conduct and embed sustainability into our decision-making processes.

2. Policy Framework in Line with BRSR Principles

We have put in place a suite of robust policies that reflect our ethical and responsible business approach. These include:

- Whistle Blower Policy: Encouraging transparent and safe reporting of concerns or unethical practices.
- Code of Conduct: Defining standards of integrity, professionalism, and accountability for all employees and directors.



Business Responsibility and Sustainability Report (Contd.)

- Business Integrity Policy: Ensuring anti-corruption, anti-bribery and transparent dealings.
- Human Rights Policy: Upholding dignity, equity and the fundamental rights of all stakeholders.

These policies are regularly reviewed and updated to remain aligned with evolving ESG expectations and regulatory norms.

3. Occupational Health and Safety Management

We have implemented a structured Occupational Health and Safety (OH&S) Management System at our manufacturing plant, adhering to ISO 45001:2018 standards. Regular safety drills, risk assessments, and health check-ups are conducted to ensure a safe and healthy working environment for all employees and workers.

4. Stakeholder Engagement

We believe in creating sustainable value by continuously engaging with our key stakeholders, including customers, investors, employees, suppliers, local communities, and regulatory authorities. Through structured stakeholder identification and periodic engagement mechanisms such as surveys, feedback sessions, and consultations, we align our business objectives with stakeholder expectations.

5. Gender Sensitivity and Employee Welfare

The Company has effectively implemented a Policy on Prevention of Sexual Harassment (POSH) and constituted an Internal Complaints Committee (ICC) at all its locations. An Employee Grievance Redressal Mechanism is in place to ensure that employee concerns are addressed in a timely, transparent, and confidential manner, fostering a culture of trust and inclusion.

6. Environmental Responsibility and Climate Action

As part of our environmental sustainability goals, we have adopted numerous initiatives:

- Ensured efficient consumption of energy and water resources across our operations.
- Minimised Greenhouse Gas (GHG) emissions through process optimisation and clean technologies.
- Achieved Zero Liquid Discharge (ZLD) status at our manufacturing facility.
- Taken significant steps towards energy transition by commissioning a 15 MW Solar Power Plant at Mangalwedha, Solapur, aimed at reducing our dependency on non-renewable energy sources and contributing to national renewable energy goals.

7. CSR and Community Development

We have undertaken several CSR initiatives focused on healthcare, education, women empowerment, and environmental awareness. Our efforts aim to uplift marginalised communities, improve livelihoods, and contribute meaningfully to the socio-economic development of the regions in which we operate.

Looking Ahead

While we acknowledge that challenges persist in terms of climate change, equitable growth, and responsible consumption, we are confident that our structured ESG roadmap will help us navigate these responsibly. Our focus remains on strengthening ESG integration across business functions, setting measurable sustainability targets, and disclosing our progress transparently.

We are committed to driving value for all stakeholders while making a positive impact on the environment and society.

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

Mr. Karan Y. Shah

Whole Time Director

Business Responsibility and Sustainability Report (Contd.)

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

Mr. Karan Y. Shah, Whole Time Director of the Company is responsible for decision making on the sustainability related issues.

10. Details of Review of NGRBCs by the Company

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

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

P1	P2	P3	P4	P5	P6	P7	P8	P9

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

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



Business Responsibility and Sustainability Report (Contd.)

SECTION C:

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

ESSENTIAL INDICATORS**1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:**

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	3	The Company initiated focused training sessions for the Board and senior management on the 9 Principles of the Business Responsibility and Sustainability Reporting (BRSR) framework. These sessions covered the regulatory background, applicability, and relevance of each principle under the National Guidelines on Responsible Business Conduct (NGRBC), thereby strengthening ESG awareness and alignment across leadership levels.	100
Key Management Personnel	3		100
Employees other than BOD and KMPs	31		During the year, the Company conducted targeted training sessions for employees and workers on the 9 Principles of Business Responsibility and Sustainability Reporting (BRSR). These sessions aimed to build awareness and understanding of responsible business conduct, covering topics such as ethics, product responsibility, employee well-being, environmental stewardship, and stakeholder engagement, in alignment with the National Guidelines on Responsible Business Conduct (NGRBC).
Workers			

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

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	0	0	0	0	0
Settlement	0	0	0	0	0
Compounding fee	0	0	0	0	0
Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the case	Has an appeal been preferred? (Yes/No)	
Imprisonment	0	0	0	0	
Punishment	0	0	0	0	

Business Responsibility and Sustainability Report (Contd.)

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
NA	NA
NA	NA

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

Yes, the Company has adopted a comprehensive Anti-Corruption and Anti-Bribery Policy.

The policy outlines the Company’s commitment to conducting its business with integrity, transparency, and in compliance with applicable anti-corruption laws. It prohibits all forms of bribery, facilitation payments, kickbacks, and unethical business practices, whether directly or through third parties. The policy is applicable to all employees, directors, and business partners across the value chain. It also provides guidance on reporting violations, ensuring whistleblower protection and timely action.

The policy is part of the Company’s broader governance framework to uphold ethical standards and prevent financial and reputational risks. The weblink of the policy is <https://pclindia.in/wp-content/uploads/2024/09/Business-Ethics-and-Integrity-Policy.pdf>

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

Segment	Current FY 2024-25	Previous FY 2023 - 24
Board of Directors	0	0
Key Management Personnel	0	0
Employees other than BOD and KMPs	0	0
Workers	0	0

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

Segment	Current FY 2024-25		Previous FY 2023 - 24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0	0	0

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

Not Applicable

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

Segment	Current FY 2024-25		Previous FY 2023 - 24	
	Number	Remarks	Number	Remarks
Number of days of accounts payables	69.12		66.62	



Business Responsibility and Sustainability Report (Contd.)

9. Openness of business

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

(₹ In Lakhs)

Parameter	Metrics	Current FY 2024-25	Previous FY 2023 - 24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	77.40	73.84
	b. Sales (Sales to related parties / Total Sales)	80.20	0
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments (Investments in related parties / Total Investments made)	7,300.00	0

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
0	0	0

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

Yes. To address conflict of interests involving members of the Board, the Company follows a practice of obtaining annual disclosures from each Director at the commencement of the financial year. Additionally, Directors are required to promptly disclose any changes in their interests throughout the year.

As part of this process, any director with a conflict of interest is restricted from participating in discussions or voting on matters where their personal interests are involved and they are present.

The Company has a Code of Conduct ('CoC') for Directors and Senior Management which inter alia provides that Directors and Senior Management shall observe the highest standards of ethical conduct and integrity and work to the best of their ability and judgement to avoid any conflict of interest.

The policy on Code of Conduct is available at: https://pclindia.in/wp-content/uploads/2024/09/Code_of_Conduct_for_Board_and_Senior_Management.pdf

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

ESSENTIAL INDICATORS

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

	Current FY 2024-25	Previous FY 2023 - 24	Details of improvements in environmental and social impacts
R & D	0	0	NA
CAPEX	0	0	NA

2. **a) Does the entity have procedures in place for sustainable sourcing?**

Yes. The Company encourages responsible sourcing through the inclusion of sustainability-related clauses in vendor agreements, periodic evaluations during vendor performance reviews, and supplier awareness initiatives. These efforts are aimed at aligning procurement practices with environmental, ethical, and governance standards. The Company remains committed to strengthening its sustainable sourcing framework going forward.

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

Not calculated for this year

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 has defined the processes and operational work instructions are in place for the proper handling of all hazardous and other types of waste.

4. **a) Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities:**

Yes

- b) If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

The Company has applied to the Central Pollution Control Board (CPCB) through their online portal under importer category, and the registration is still in progress.

LEADERSHIP INDICATORS

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in following format? No**

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain. If yes, provide the web-link.
-	-	-	-	-	-

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the Same: No**

Name of Product / Service	Description of the risk / concern	Action Taken
-	-	-



Business Responsibility and Sustainability Report (Contd.)

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)

Name of Product / Service	Recycled or re-used input material to total material	
	Current FY 2024-25	Previous FY 2023 - 24
-	-	-

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

	Current FY 2024-25			Previous FY 2023 - 24		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0.475	0
Hazardous waste	0	0	5.552	0	0	13.53
Oil soaked C Waste	0	0	0.025	0	0	0.115
Waste Oil (KL)	0	0	8.4	0	0	15
Other Waste	0	0	0	0	0	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
None	Not Applicable

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

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	769	769	100	769	100	0	0	0	0	0	0
Female	49	49	100	49	100	49	100	0	0	0	0
Total	818	818	100	818	100	49	100	0	0	0	0
Other than Permanent Employees											
Male	10	10	100	10	100	0	0	0	0	0	0
Female	1	1	0	1	0	1	0	0	0	0	0
Total	11	11	100	11	100	1	0	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	477	477	100	477	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	477	477	100	477	100	0	0	0	0	0	0
Other than Permanent Workers											
Male	928	928	100	928	100	0	0	0	0	0	0
Female	19	19	100	19	100	19	100	0	0	0	0
Total	947	947	100	947	100	19	0	0	0	0	0

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

	Current FY 2024 - 25	Previous FY 2023 - 24
Cost incurred on well-being measures as a % of total revenue of the Company	0.2	0.0

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

Benefits	Current FY 2024 - 25			Previous FY 2023 - 24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	100	100	Yes	100	100	Yes
Superannuation	0	0	N.A.	100	100	Yes
After retirement Mediclaim	0	0	N.A.	100	100	Yes

Note: Until the previous financial year, the Company extended superannuation and mediclaim benefits to its employees as part of the overall employee welfare framework. However, effective from the current financial year, these benefits have been discontinued.

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.

All plants are equipped for easy movement of differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

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

The entity has incorporated provisions for equal opportunities within its Human Rights Policy. The policy emphasises non-discrimination and accessibility to ensure an inclusive and supportive workplace for all employees. The policy is available at <https://pclindia.in/wp-content/uploads/2024/09/Human-Rights-Policy.pdf>



Business Responsibility and Sustainability Report (Contd.)

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

	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	0	0	0	0
Total	0	0	0	0

Note: No parental leaves were availed by the employees during the period under review.

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

Gender	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	L1. Day to day grievance is handled at shop floor level by Shop Supervisor / Plant Head.
Other than Permanent Employees	
Permanent Workers	L2. If not settled at shop floor level employee can approach HR dept. - Manager HR / HR Team to redress grievance. L3. If not settled in L2 further escalated to GM HR/ Management for further discussion & redressal on the grievance.
Other than Permanent Workers	

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

Category	Current FY 2024 - 25			FY Previous FY 2023 - 24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (c)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	0	0	0	884	68	7.69
Male	0	0	0	835	68	8.14
Female	0	0	0	49	0	0
Total Permanent Workers	0	0	0	421	421	100
Male	0	0	0	421	421	100
Female	0	0	0	0	0	0

Note: The Company reported the data pertaining to the last year based on the misinterpretation of the required data. The Company hereby clarifies that no employees and workers form part of any union and association.

8. Details of training given to employees and workers:

Category	Current FY 2024 - 25					Previous FY 2023 - 24				
	Total (A)	On Health and safety measures		On skill upgradation		Total (D)	On Health and safety measures		On skill upgradation	
		Number (B)	% (B/A)	Number (c)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Male	769	349	45	390	51	855	130	15	703	82
Female	49	15	31	10	20	49	9	18	40	82
Total	818	364	44	400	49	904	139	15	743	82

Business Responsibility and Sustainability Report (Contd.)

Category	Current FY 2024 - 25					Previous FY 2023 - 24				
	Total (A)	On Health and safety measures		On skill upgradation		Total (D)	On Health and safety measures		On skill upgradation	
		Number (B)	% (B/A)	Number (c)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Workers										
Male	477	121	25	39	8	1477	45	3	1350	91
Female	0	0	0	0	0	20	5	25	20	100
Total	477	121	25	39	8	1497	50	3	1370	92

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

Category	Current FY 2024 - 25			Previous FY 2023 - 24		
	Total(A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees						
Male	769	769	100	855	855	100
Female	49	49	100	49	49	100
Total	818	818	100	904	904	100
Workers						
Male	477	477	100	421	421	100
Female	0	0	0	20	0	0
Total	477	477	100	441	421	95

10. Health and safety management system:

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

The Company has implemented a robust and well-structured Occupational Health and Safety (OH&S) Management System, aligned with internationally recognised best practices. We are certified under ISO 45001:2018, the global benchmark standard for occupational health and safety management.

This certification affirms that the Company has established and maintains comprehensive systems to proactively enhance OH&S performance. It reflects our commitment to eliminating hazards, mitigating risks, leveraging opportunities for improvement, and systematically addressing any non-conformities related to health and safety across our operations.

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

The organisation employs a systematic approach to identifying and assessing work-related hazards utilising tools such as Hazard Identification and Risk Assessment (HIRA), Safety Audits, and Daily Plant Inspections. HIRA is performed at regular intervals and additionally whenever new processes or equipment are introduced, enabling evaluation of risks based on their severity and probability. Safety audits facilitate the assessment of regulatory compliance and help detect potential hazards that may not be apparent during routine operations.

Furthermore, regular Safety Committee meetings are conducted to review safety performance and address employee concerns. The Safety Suggestion Scheme actively encourages workforce participation in enhancing workplace safety. These mechanisms collectively ensure comprehensive risk management coverage for both routine and non-routine activities, fostering a safe and proactive work environment.



Business Responsibility and Sustainability Report (Contd.)

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

The entity has established clear and accessible processes that allow workers to report work-related hazards, accidents and near-miss. Workers can raise concerns through various channels such as Safety Committee meetings, the Safety Suggestion Scheme, and during departmental meetings. These platforms encourage open communication between employees and the safety department or management, promoting a proactive safety culture.

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

Yes, the entity provides non-occupational medical and healthcare services to the employees.

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

Safety Incident/Number	Category*	Current FY 2024 - 25	Previous FY 2023 - 24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.562	0
	Workers	0.313	3.044
Total recordable work-related injuries	Employees	0	0
	Workers	1	17
No. of fatalities	Employees	0	0
	Workers	0	0
High consequences for work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Safety is our fundamental commitment, and we strictly adhere to safe work practices, procedures, and work instructions to maintain a secure working environment. Our strategy prioritises engineering controls and the elimination of hazards, supported by comprehensive Hazard Identification and Risk Analysis (HIRA) for all processes.

To foster employee involvement in safety enhancement, we have instituted a Safety Suggestion Scheme that recognises and rewards outstanding contributions. All essential safety guards are installed, and a Work Permit System is enforced for all critical activities to ensure rigorous compliance with safety protocols.

Within the factory premises, we emphasise road safety by implementing designated pedestrian pathways, zebra crossings, and clear signage. An Occupational Health Centre is established on-site, complemented by an ambulance service to provide immediate first aid and emergency medical care.

To promote effective communication and awareness, our Environment, Health & Safety (EHS) Policy is prominently displayed across the shop floor, and safety booklets are distributed to all employees. Additionally, appropriate Personal Protective Equipment (PPE) is provided to all personnel to safeguard them during operations.

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

	Current FY 2024 - 25			Previous FY 2023 - 24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	0	0	0	0
Health & Safety	0	0	0	0	0	0

Business Responsibility and Sustainability Report (Contd.)

14. Assessments for the year:

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

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

During the period under review, a few safety-related incidents were reported. Corrective actions, including targeted training sessions, reinforcement of safety protocols, and regular audits, have been initiated to address these issues. Continuous monitoring is being undertaken to mitigate any significant risks or concerns.

LEADERSHIP INDICATORS

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

a Employees	Yes
b Workers	Yes

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

Not Applicable

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	
	Current FY 2024 - 25	Previous FY 2023 - 24	Current FY 2024 - 25	Previous FY 2023 - 24
Employees	0	0	0	0
Workers	0	0	0	0

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

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	0
Working Conditions	0

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. – Not Applicable



Business Responsibility and Sustainability Report (Contd.)

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

The Company identifies individuals or groups of individuals or institutions that play an important role in the business as its key stakeholders and ensures that it engages with them regularly to understand their needs.

The Company identifies employees including workers, shareholders and investors, customers, dealers and distributors, technical collaborators, banks, suppliers and vendors, society and local communities around the Company's manufacturing sites, professional bodies and regulators as its key stakeholders. Through regular interactions with our stakeholders across various channels, we have been able to strengthen our relationships and enhance our organisational strategy. We have identified key stakeholders' group and each stakeholder continues to contribute in their own way in creating a shared value.

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), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> Annual report Press releases Investor presentations Corporate Website Quarterly and Annual Results Annual General Meetings 	>Yearly	To stay abreast of developments in the Company. To apprise of quarterly and annual results Understanding Stakeholders expectations
Customers/ Clients	No	<ul style="list-style-type: none"> Conferences Training Press releases Investor presentations Corporate Website Quarterly and Annual Results 	>Half Yearly	To stay in touch with the employees, listen to their needs and to address their concerns. <ul style="list-style-type: none"> - Learning Opportunities. - Career Management and Growth Prospectus. - To stay in touch with the employees, listen to their needs and to address their concerns. - Learning Opportunities. - Career Management and Growth Prospectus
Shareholders/ Investors	No	<ul style="list-style-type: none"> Training Press releases Investor presentations Corporate Website Quarterly and Annual Results 	>Periodically > Quarterly > Yearly	<ul style="list-style-type: none"> To stay in touch with the employees, listen to their needs and to address their concerns. Learning Opportunities. Career Management and Growth Prospectus. To stay in touch with the employees, listen to their needs and to address their concerns. Learning Opportunities. Career Management and Growth Prospectus

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Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Department Managers	No	<ul style="list-style-type: none"> one to one interactions/meets Conferences Policies Mass media & digital communications Social media 	> Annually	Understanding client, industry and business challenges <ul style="list-style-type: none"> Deciding on investment and capabilities required to fulfil demand Ethical Behaviour Governance
Partners & Collaborators	No	<ul style="list-style-type: none"> Official communication channels Regulatory audits/ inspections Environmental compliance Policy intervention Good governance 	> Periodically	To discussions various regulations and amendments, inspections, approvals.

LEADERSHIP INDICATORS

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

The senior management is actively engage in regular interaction with various stakeholders, including investors, employees and customers. These engagements provide valuable feedback that plays a crucial role in the Company’s commitment to the sustainability. The Company has a well-defined process in place for addressing suggestions, complaints, and grievances, which are carefully evaluated based on their significance. Depending on the nature and scope of the issues, they are referred to the appropriate committee of the Board.

- 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:** No
- Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalised stakeholder groups:** Not available

PRINCIPLE 5: Businesses should respect and promote human rights.

ESSENTIAL INDICATORS

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

Category	Current FY 2024 - 25			Previous FY 2023 - 24		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	818	818	100	884	0	0



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Category	Current FY 2024 - 25			Previous FY 2023 - 24		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Other than permanent	11	11	100	20	0	0
Total Employees	829	829	100	904	0	0
Workers						
Permanent	477	477	100	421	0	0
Other than permanent	947	947	100	1076	0	0
Total Workers	1424	1424	100	1497	0	0

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

Category	Current FY 2024 - 25					Previous FY 2023 - 24				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		Number (B)	% (B/A)	Number (c)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Permanent	818	57	7	761	93	884	884	100	0	0
Male	769	52	7	717	93	835	835	100	0	0
Female	49	5	10	44	90	49	49	100	0	0
Other than permanent	11	0	0	11	100	20	0	0	20	1
Male	10	0	0	10	100	20	0	0	20	1
Female	1	0	0	1	100	0	0	0	0	0
Workers										
Permanent	477	0	0	477	100	421	0	0	421	100
Male	477	0	0	477	100	421	0	0	421	100
Female	0	0	0	0	0	0	0	0	0	0
Other than permanent	947	525	55	422	45	1076	1076	100	0	0
Male	928	520	56	408	44	1056	1056	100	0	0
Female	19	5	27	14	73	20	20	100	0	0

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ In Lakhs)	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	654.81	4	20.00
Key Managerial Personnel	4	644.81	0	00.00
Employees other than BoD and KMP	774	4176.75	46	160.21
Workers	477	1881.50	0	00.00

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

	Current FY 2024 - 25	Previous FY 2023 - 24
Gross wages paid to females as % of total wages	2.33	0.83

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, the Company has designated a focal point for addressing human rights impacts or issues. As outlined in the Vigil Mechanism Policy of the Company, employees are encouraged to raise complaints or grievances to the person who is in the best position to address the concerned area or to Senior Management. The Company ensures that no retaliation or adverse action will be taken against any employee or associate who raises concerns in line with the policy. The Policy on Vigil Mechanism is available on the website https://pclindia.in/wp-content/uploads/2024/09/Vigil_Mechanism_Policy.pdf

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

The Company considers respect for human rights as one of its fundamental values and is committed to promoting, protecting, and supporting human rights across all its operations. The Company strives to ensure fair and ethical business and employment practices, fostering a safe and harmonious workplace for all individuals, regardless of ethnicity, region, sexual orientation, race, caste, gender, religion, disability, work, designation, or other factors.

Employees are encouraged to raise concerns related to human rights issues with their superiors, the HR department, legal & compliance team, or senior management. The Vigil Mechanism (VM) offers a formal platform for reporting grievances on various matters, ensuring transparency and accountability.

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

	Current FY 2024 - 25			Previous FY 2023 - 24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/ Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

	Current FY 2024 - 25	Previous FY 2023 - 24
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company is committed to providing equal opportunities to all individuals and maintains a strict zero-tolerance policy against discrimination or harassment based on race, sex, nationality, religion, age, gender identity, expression, or any other characteristic. Complaints are handled with utmost confidentiality, and the identity of the complainant is safeguarded throughout the enquiry process. An Internal Committee (IC), constituted in line with applicable legal provisions such as the



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POSH Act, conducts impartial investigations and ensures that the complainant is not subjected to any form of victimisation or discrimination during or after the proceedings.

Additionally, the organisation offers counselling support, facilitates necessary work environment adjustments (such as changes in reporting structure or work location), and regularly monitors the workplace to prevent any indirect forms of retaliation. Awareness programmes and periodic training are conducted to sensitise employees and promote a culture of respect, inclusion, and zero tolerance towards any form of discrimination or harassment.

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

Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100
Forced/Involuntary Labour	Not Assessed
Sexual Harassment	Not Assessed
Discrimination at workplace	Not Assessed
Wages	100
Other – NA	-

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

No risk/ concern has arisen and there is no necessity for corrective action.

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

No complaints/grievances have been received addressing human rights. The Company is of the belief that it has upheld the basic principles of human rights in all its dealings. The Company regularly sensitises its employees on the Code of Conduct through various training programmes as well. We get certification from vendors stating that they follow the applicable labour laws and do not practice child labour.

2. Details of the scope and coverage of any Human rights due diligence conducted: NIL**3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

Yes

4. Details on assessment of value chain partners:

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

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

During the FY 2024-25, no significant risks or concerns were found throughout the assessment, thus prompting no need for corrective actions.

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

ESSENTIAL INDICATORS

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

Parameter	Current FY 2024 - 25	Previous FY 2023 - 24
Renewable sources		
Total electricity consumption (A) (in GJ)	70,332.5	48,996.80
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	70,332.5	48,996.80
Non-renewable sources		
Total electricity consumption (D) (in GJ)	1,85,898.9	2,43,685.65
Total fuel consumption (E) (in GJ)	7,583.04	97,969.52
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	1,93,481.94	3,41,655.17
Total energy consumed (A+B+C +D+E+F)	2,63,814.44	3,90,651.97
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations in Lakhs)	4.31	5.97
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	0	0
Energy intensity in terms of physical output	0	0
Energy intensity (optional) – the relevant metric may be selected by the entity	0	0

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

Yes - TUV SUD South Asia Private Limited

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

Not Applicable



Business Responsibility and Sustainability Report (Contd.)

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

Parameter	Current FY 2024 - 25	Previous FY 2023 - 24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	72,665	67,362
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	72,665	67,362
Total volume of water consumption (in Kilolitres)	72,665	67,362
Water intensity per rupee of turnover (Total water consumption / Revenue from operations in Lakhs)	1.18	0.74
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0	0
Water intensity in terms of physical output	0	0
Water intensity (optional) – the relevant metric may be selected by the entity	0	0

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

Yes - TUV SUD South Asia Private Limited

4. Provide the following details related to water discharged:

Parameter	Current FY 2024 - 25	Previous FY 2023 - 24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to Third parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	17,554	16,792
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	0	0
Total water discharged (in Kilolitres)	17,554	16,792

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) - No

Business Responsibility and Sustainability Report (Contd.)

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

The Company has a well-equipped and efficiently functioning Sewage Treatment Plant (STP) within its premises. All wastewater generated from operations is treated on-site through this STP, in compliance with applicable environmental regulations. There is no discharge of untreated or treated water outside the premises, thereby ensuring zero liquid discharge (ZLD) to the external environment and minimising the ecological footprint of our operations.

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

Parameter	Please specify unit	Current FY 2024 - 25	Previous FY 2023 - 24
NOx	PPM	2664	1,796.45
SOx	(mg/m ³)	2,951.5	1,791.61
Particulate matter (PM)	(mg/Nm ³)	9,394.53	7,902.22
Persistent organic pollutants (POP)		0	0
Volatile organic compounds (VOC)		0	0
Hazardous air pollutants (HAP)		0	0
Others – please specify		0	0

Above result is the average value of samples taken for the financial year under review.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) – No

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

Parameter	Unit	Current FY 2024 - 25	Previous FY 2023 - 24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	13,496.58	6,131.76
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	173.63	48,466.37
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in Lakhs)		0.22	0.95
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

Yes - TUV SUD South Asia Private Limited

8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.: No



Business Responsibility and Sustainability Report (Contd.)

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

Parameter	Current FY 2024 - 25	Previous FY 2023 - 24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.0208	0.0208
E-waste (B)	0	0.475
Bio-medical waste (C)	0.038	0.02592
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G) Shot Blasting Dust	5.497	13.53
Oil-soaked cotton waste	0.025	0.115
waste oil	8.4	15
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A+B + C + D + E + F + G + H)	13.9808	29.16672
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations in Lakhs)	0.0002	0.0004
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0	0
Waste intensity in terms of physical output	0	0
Waste intensity (optional) – the relevant metric may be selected by the entity	0	0
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0	0.02592
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0.02592
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.063	0.115
(ii) Landfilling	5.497	13.53
(iii) Other disposal operations	8.4	15
Total	13.96	28.645

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 - TUV SUD South Asia Private Limited

Business Responsibility and Sustainability Report (Contd.)

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

The Company has established structured waste management practices across its operations, with all necessary approvals obtained from statutory authorities for waste generation, storage, and disposal. Waste is segregated at the source into hazardous and non-hazardous categories, stored separately in designated areas with proper identification, and handled by trained personnel equipped with appropriate Personal Protective Equipment (PPE). An inventory of hazardous waste is maintained in compliance with applicable regulations, and disposal is carried out only through authorised agencies, with records and statutory filings maintained accordingly.

To minimise environmental impact, the Company continuously optimises its processes to reduce the use of hazardous and toxic substances. Efforts are made to identify and implement safer alternatives and enhance material efficiency. In addition, continuous improvement initiatives are undertaken across all units to reduce waste generation at source and promote sustainable and responsible operational practices.

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

Sl. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
NA			

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

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

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

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

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



Business Responsibility and Sustainability Report (Contd.)

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

Parameter	Current FY 2024 - 25	Previous FY 2023 - 24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover (Water consumed / turnover)	0	0
Water intensity (optional) – the relevant metric may be selected by the entity	0	0
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

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

No.

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

Parameter	Unit	Current FY 2024 - 25	Previous FY 2023 - 24
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	0	0
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

No.

Business Responsibility and Sustainability Report (Contd.)

- 3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. - Not Applicable
- 4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
NA			

- 5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link. :- No
- 6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

No significant adverse impact identified.

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

The Company ensures compliance with our internal policies across our value chain. All principal material suppliers are required to certify adherence to the PCL Supplier Code of Conduct, which includes commitments to environmental regulations. We are actively improving our evaluation and auditing processes to be more aligned with specific sustainability criteria and other critical material concerns. This initiative is part of our ongoing effort to enhance environmental stewardship among our value chain partners.

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: 4
 - (b) List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers / associations (State /National)
1.	Automotive Component Manufacturers Associations of India (ACMA)	New Delhi, India
2.	National Safety Council	Maharashtra, India
3.	Mahratta Chamber of Commerce Industries & Agriculture (MCCIA)	Maharashtra, India
4.	Maharashtra Industrial Development Corporation	Maharashtra, India

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

Name of authority	Brief of the case	Corrective action taken
0	0	0



Business Responsibility and Sustainability Report (Contd.)

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

Sl. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
NA					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development**ESSENTIAL INDICATORS****1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

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

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

Sl. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
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3. Describe the mechanisms to receive and redress grievances of the community:

The Company has established structured mechanisms to receive and redress grievances from the community. A dedicated contact number and email address have been made available on the Company's official website to facilitate easy communication for community members wishing to raise concerns or complaints. Upon receipt of any grievance, the matter is promptly acknowledged and directed to the relevant internal department for assessment and resolution.

The Company is committed to ensuring that all grievances are addressed in a timely, transparent, and effective manner, maintaining regular communication with the complainant throughout the process.

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

	Current FY 2024 - 25	Previous FY 2023 - 24
Directly sourced from MSMEs / small producers	45	50
Directly from within the India	10	10

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

Location	Current FY 2024 - 25	Previous FY 2023 - 24
Rural	0	0
Semi-urban	0	0
Urban	0	0
Metropolitan	0	0

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

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
-	-

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

Sl. No.	State	Aspirational District	Amount Spent (In ₹)
-	-	-	-

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups?

No.

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

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

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

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

6. Details of beneficiaries of CSR Projects:

Sl. No.	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalised groups
-	-	-	-

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

ESSENTIAL INDICATORS

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

The Company has established structured mechanisms to receive and redress grievances from the consumers. A dedicated contact number and email address have been made available on the Company’s official website to facilitate easy communication for consumers wishing to raise concerns or complaints. Upon receipt of any grievance, the matter is promptly acknowledged and directed to the relevant internal department for assessment and resolution.

The Company is committed to ensuring that all grievances are addressed in a timely, transparent, and effective manner, maintaining regular communication with the complainant throughout the process.



Business Responsibility and Sustainability Report (Contd.)

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable. The Company is B2B (Business to Business) and products are manufactured as per the requirement of Customers.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	Current FY 2024 - 25			Previous FY 2023 - 24		
	Received during	Pending resolution at end of year	Remarks	Received during	Pending resolution at end of year	Remarks
Data privacy	0	0	0	0	0	0
Advertising	0	0	0	0	0	0
Cyber-security	0	0	0	0	0	0
Delivery of essential services	0	0	0	0	0	0
Restrictive Trade Practices	0	0	0	0	0	0
Unfair Trade Practices	0	0	0	0	0	0
Other	0	0	0	0	0	0

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

Remarks	Number	Reason for recall
Voluntary recalls	0	0
Forced recalls	0	0

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

Yes, the Company has a Risk Management Policy that has been approved by the Board. As technology and digital advancements continue to progress, cyber risks are becoming more prevalent. To address this, the Company has established a robust Cyber Risk Management framework, which is overseen by the Risk Management Committee. The framework ensures that cyber risks are identified and mitigated effectively. The web link for Risk Management Policy is as follows: www.pclindia.in.

8. 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- 0**
- b. Percentage of data breaches involving personally identifiable information of customers-0**
- c. Impact, if any, of the data breaches- NA**

Business Responsibility and Sustainability Report (Contd.)

LEADERSHIP INDICATORS

- 1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**
- 2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**
- 3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**
- 4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**



ASSURANCE STATEMENT ON THIRD-PARTY VERIFICATION OF SUSTAINABILITY INFORMATION

Unique identification no.: **3153129821**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **Precision Camshafts Limited, D- 5, D-6,7,7-1, Chincholi MIDC, Chincholi IN - 413255 Solapur, Maharashtra** to perform an independent as- assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR') of **Precision Camshafts Limited**, (hereinafter "Company") for the period from 01/04/2024 to 31/03/2025.

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

Scope of the verification

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

Reporting standard/framework

The disclosures have been prepared by **Precision Camshafts Limited**, in reference to:

BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023

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

Limited level of assurance for the below non-financial quantitative disclosures in BRSR (Ref: Annexure II of SEBI circular) for -

S. No.	BRSR indicator reference	Description of indicator
1.	Section A – 20-a	Employees and workers (including differently abled).
2.	Section A – 20-b	Differently abled Employees and workers.
3.	Section A – 21	Participation/Inclusion/Representation of women.
4.	Section A – 23	Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct.
5.	Principle 1 – E-1	Percentage coverage by training and awareness programmes on any of the Principles during the Financial Year.
6.	Principle 2 – E-2-a	Procedures in place for sustainable sourcing.
7.	Principle 2 – E-2-b	The percentage of inputs were sourced sustainably.
8.	Principle 3 – E-1	Details of measures for the well-being of employees and workers.
9.	Principle 3 – E-2	Details of retirement benefits for the Current Financial Year.
10.	Principle 3 – E-3	Accessibility to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.
11.	Principle 3 – E-8	Details of training given to employees and workers.
12.	Principle 3 – E-9	Details of performance and career development reviews of employees and worker.
13.	Principle 3 – E-11	Details of safety related incidents.
14.	Principle 3 – E-13	Number of Complaints on working conditions & Health safety made by employees and workers.
15.	Principle 3 – E-14	Assessments for the year (Health and safety practices, Working Conditions).
16.	Principle 5 –E-1	Employees and workers who have been provided training on human rights issues and policies of the entity.
17.	Principle 5 – E-6	Number of Complaints made by employees and workers

Assurance statement on third-party verification of sustainability information (Contd.)

S. No.	BRSR indicator reference	Description of indicator
18.	Principle 5 –E- 7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
19.	Principle 6 – E-1	Details of total energy consumption and energy intensity.
20.	Principle 6 – E-3	Details of total water consumption and water intensity.
21.	Principle 6 – E-4	Details related to water discharged
22.	Principle 6 – E-5	Air emissions (other than GHG emissions) by the entity
23.	Principle 6 – E-6	Details of air emissions (other than GHG emissions) by the entity. Greenhouse gas emissions (Scope 1 and Scope 2 emissions).
24.	Principle 6 – E-7	Project related to reducing Green House Gas emission reduction
25.	Principle 6 – E-8	Waste management by the entity
26.	Principle 6 –E-9	Details of total waste generated.
27.	Principle 7 –E-1	Number of affiliations with trade and industry chambers/ associations
28.	Principle 8 – E-4	Percentage of input material (inputs to total inputs by value) sourced from suppliers:

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

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

Responsibility of the Company

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

Verification methodology and procedures performed.

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

Level of Assurance

Limited Level of assurance for the non-financial quantitative disclosures of BRSR report (Ref: Annexure II of SEBI circular).

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

- Inquiries of personnel who are responsible for the stakeholder engagement und materiality analysis to understand the reporting boundaries.
- Evaluation of the design and implementation of the systems and processes for compiling, analyzing, and aggregating sustainability information as well as for internal controls
- Inquiries of company’s representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations.



Assurance statement on third-party verification of sustainability information (Contd.)

- Assessment of local data collection and management procedures and control mechanisms through a sample survey at selected multiple sites as mentioned below:

Sl. No.	Company Name	Site Address
1	Precision Camshafts Limited	D-5, D-6,7,7-1, Chincholi MIDC, Chincholi IN - 413255 Solapur, Maharashtra

Conclusion

Limited Level of Assurance- BRSR Reporting Format

On the basis of the assessment procedures carried out from 25.04.2025 to 20.06.2025, TÜV SÜD has not become aware of any facts that lead to the conclusion that the selected indicators have not been prepared, in all material aspects, in accordance with the Reporting Criteria.

Limitations

The assurance process was subject to the following limitations:

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

Use of this Statement

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

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

Independence and competence of the verifier

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

Mumbai, 7th July, 2025

Name: Prosenjit Mitra

General Manager- Verification, Validation and Audit
Management System Assurance

Name: Sujit Patil

Verification Team Leader, TÜV SÜD
Management System Assurance