

Business Responsibility and Sustainability Report (BRSR)

SECTION A: GENERAL DISCLOSURES

Details of the listed entity:

S. No. Question	Response
1. Corporate Identity Number (CIN) of the Entity	L27300HR1995PLC083037
2. Name of the Listed Entity	Sona BLW Precision Forgings Limited ("Sona Comstar")
3. Year of Incorporation	1995
4. Registered Office Address	Sona Enclave, Village Begumpur Khatola, Sector 35 Gurgaon, Haryana 122004.
5. Corporate Address	Sona Enclave, Village Begumpur Khatola, Sector 35 Gurgaon, Haryana 122004.
6. E-mail	investor@sonacomstar.com
7. Telephone	+91-1244768200
8. Website	http://sonacomstar.com
9. Financial Year for which report is being done	1 st April 2022 to 31 st March 2023
10. Name of the Stock Exchange(s) where shares are listed	1. BSE Limited (BSE) 2. National Stock Exchange of India Limited (NSE)
11. Paid-up Capital (INR)	INR 5,85,41,55,820 divided into 58,54,15,582 equity shares of INR 10/- each
12. Name and contact details (telephone, email) of the person who may be contacted in case of queries on the BRSR report	Mr. Ajay Pratap Singh Company Secretary Telephone: +91 124 476 8200 Email id: investor@sonacomstar.com
13. Reporting Boundary (Standalone or Consolidated basis)	Consolidated

Products and/or Services:

14. Details of business activities (accounting for 90% of the entity's turnover):

S. No. Description of Main Activity	Description of Business Activity	%Turnover of the entity
1. Manufacturing	Motor vehicles, trailers, semi-trailers, and other transport vehicles	96%

15. Product/ Services sold by the entity (accounting for 90% of the entity's turnover):

S. No. Product/ Service	NIC Code	% of total turnover contributed
1. Differential gears	29301	31%
2. Differential assembly	29301	22%
3. Motor & Motor sub-assemblies	29304	38%
4. Others	29301	9%

Operations:

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

Location	Number of Plants	Number of Offices	Total
National	6	2	8
International	3	1	4

17. Markets Served by the Entity:

a. Number of Locations:

Location	Number
National (No. of States)	Pan-India
International (No. of Countries)	North America, Europe, Asia (excluding India)

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

The contribution of exports to total turnover of the entity is 56%.

c. A Brief on types of customers?

Sona Comstar is predominantly in B2B business, and our products are critical for the automotive OEMs and Tier-1 suppliers globally across India, North America, Europe, and Asia. Our products are used for application across different vehicle segments such as conventional and electric passenger vehicles, commercial vehicles, off highway vehicles and electric two and three wheelers. We earn about 75% of our revenue from direct supplies to global OEMs.

Employees:

18. Details as at the end of Financial Year 2022-23:

a. Employees and Workers

Employees (including differently abled)					
S. No.Particulars	Total (A)	Male		Female	
		Number (B)	Percentage (B/A)	Number (B)	Percentage (B/A)
1. Permanent Employees	1,043	991	95%	52	5%
2. Other than Permanent Employees	0	0	0%	0	0%
3. Total Employees (1+2)	1,043	991	95%	52	5%

Workers (including differently abled)					
S. No.Particulars	Total (A)	Male		Female	
		Number (B)	Percentage (B/A)	Number (B)	Percentage (B/A)
4. Permanent Workers	332	299	90%	33	10%
5. Other than Permanent Workers	2,689	2,669	99%	20	1%
6. Total Workers (4+5)	3,021	2,968	98%	53	2%

b. Differently abled Employees and Workers

Differently Abled Employees					
S. No.Particulars	Total (A)	Male		Female	
		Number (B)	Percentage (B/A)	Number (B)	Percentage (B/A)
1. Permanent Employees	2	2	100%	0	0%
2. Other than Permanent Employees	0	0	0%	0	0%
3. Total Employees (1+2)	2	2	100%	0	0%
4. Permanent Workers	0	0	0%	0	0%
5. Other than Permanent Workers	1	1	100%	0	0%
6. Total Workers (4+5)	1	1	100%	0	0%

19. Participation/ Inclusion/ Representation of Women

	Total (A)	Number of Female (B)	Percentage (B/A)
Board of Directors	8	1	13%
Key Management Personnel	3	0	0%

20. Turnover rate for permanent employees and workers:

	FY 2022-23			FY 2021-22			FY 2020-21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17%	13%	16%	11%	17%	11%	7%	10%	7%
Permanent Workers	4%	29%	7%	6%	12%	7%	4%	5%	4%

Holding, Subsidiary and Associate Companies (including joint ventures):

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

S. No.	Name of the holding/ subsidiary/ associate company/ joint venture (A)	Indicate whether holding/ subsidiary/ associate company/ joint venture	% of shares held by listed entity*	Does the entity indicated at Column A, participate in the Business Responsibility initiatives of the entity (Yes/ No)
1	Comstar Automotive Technology Services Private Limited	Subsidiary	100%	Yes
2	Comstar Automotive USA LLC.	Subsidiary	100%	Yes
3	Comstar Automotive Hongkong Limited	Subsidiary	100%	Yes

S. No.	Name of the holding/ subsidiary/ associate company/ joint venture (A)	Indicate whether holding/ subsidiary/ associate company/ joint venture	% of shares held by listed entity*	Does the entity indicated at Column A, participate in the Business Responsibility initiatives of the entity (Yes/ No)
4	Comestel Automotive Technologies Mexicana Limited	Subsidiary	100%	Yes
5	Comstar Automotive (Hangzhou) Co. Ltd	Subsidiary	100%	Yes
6	Comstar Hong Kong Mexico No1 LLC	Subsidiary	100%	Yes
7	Comenergia Automotive Technologies Mexicana, S. DE R.L. DE C.V.	Subsidiary	100%	Yes
8	Comestel Automotive Technologies Mexicana, S. DE R.L. DE C.V.	Subsidiary	100%	Yes
9	Sona Comstar eDrive Private Limited	Subsidiary	100%	Yes

*Including shares held by subsidiaries of the listed entity.

CSR Details:

22. CSR Details

(i). Whether CSR is applicable as per Section 135 of Companies Act, 2013 (Yes/No)	Yes
(ii). Turnover (in INR.)	26,755.95 million
(iii). Net Worth (in INR.)	22,164.77 million

Transparency and Disclosures Compliances:

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

Stakeholder Group	Grievance Redressal Mechanism in place (Y/N) (Provide web-link of policy)	Current Financial Year 2022- 23			Previous Financial Year 2021- 22		
		Number of complaints filed	Number of complaints pending at close of year	Remarks	Number of complaints filed	Number of complaints pending at close of year	Remarks
Shareholders and Investors	Yes, http://sonacomstar.com/policies-and-codes The Company has separate e-mail id i.e., investor@sonacomstar.com for shareholders for sending their queries and grievances.	46	-	All complaints were related to non-receipt of dividend or annual report of the Company. All were resolved by the Company and its RTA within time. Status of all the complaints received and resolved can be found on a quarter-on-quarter basis on the website of BSE and NSE. For BSE: https://www.bseindia.com/stock-share-price/sona-blw-precision-forgings-ltd/sonacoms/543300/ For NSE: https://www.nseindia.com/get-quotes/equity?symbol=SONACOMS	656	-	All complaints of the Company were resolved by the Company and its RTA within time. Status of all the complaints received and resolved can be found on a quarter-on-quarter basis on the website of BSE and NSE. For BSE: https://www.bseindia.com/stock-share-price/sona-blw-precision-forgings-ltd/sonacoms/543300/ For NSE: https://www.nseindia.com/get-quotes/equity?symbol=SONACOMS
Employees and Workers	Yes, the Company has a separate email id i.e speakup.sbpl@sonacomstar.com for reporting any grievance and complaints for its workers in the policy, which is available at https://sonacomstar.com/policies-and-codes Further, Complaint of Sexual Harassment can be made can also be submitted in soft copy at posh-driveline@sonacomstar.com for driveline business and at posh-motor@sonacomstar.com for motor business, as per the POSH policy of the Company available on the website of the Company.	-	-	-	-	-	-
Customers	Yes, the Company has a separate email id i.e speakup.sbpl@sonacomstar.com for reporting any grievance and complaints and the policy is available on the website of the Company at https://sonacomstar.com/policies-and-codes	-	-	-	-	-	-

Stakeholder Group	Grievance Redressal Mechanism in place (Y/N) (Provide web-link of policy)	Current Financial Year 2022- 23			Previous Financial Year 2021- 22		
		Number of complaints filed	Number of complaints pending at close of year	Remarks	Number of complaints filed	Number of complaints pending at close of year	Remarks
Value Chain partners	Yes, the Company has a separate email id i.e sbpl@sonacomstar.com for reporting any grievance and complaints and the policy is available on the website of the Company at https://sonacomstar.com/policies-and-codes	-	-	-	-	-	-
Communities	Yes, the Company has a separate email id i.e sbpl@sonacomstar.com for reporting any grievance and complaints and the policy is available on the website of the Company at https://sonacomstar.com/policies-and-codes	-	-	-	-	-	-

24. 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	Rationale for identifying the risk/ opportunity	In case of Risk, approach to adapt or mitigate	Financial Implications of the risk or the opportunity
1.	Ethics, Accountability, and Transparency	Risk and Opportunity	Adherence to the highest standards of transparency and business ethics results in corporate governance excellence. Our governance mechanism is positioned to promoting transparency in the system, adhering to compliances, and ensuring accountability. The mechanism strives to create a value system to achieve business excellence and increase stakeholder confidence.	To strengthen the value system, the Company has implemented ethical policies and framework to inculcate a culture of compliance and governance. With regular communication, training and awareness sessions of the employees, extended workforce, and suppliers, the company drives ethical behavior. These policies are available on company's website for the benefit of all the stakeholders.	Unethical behavior, non-compliance, and violation of any form may bring punitive and reputational repercussions, beside loss of investors' confidence and brand erosion.
2.	Safe and Healthy Working Conditions	Risk and Opportunity	By identifying health and safe working condition as a risk and opportunity, the Company prioritizes the well-being of their employees, complies with legal norms, maintains operational efficiency & continuity, protects brand reputation, and manages costs effectively. These factors, contribute to the overall sustainability and long-term success of the company. Our priority is to ensure a safe working environment for all our employees and workers with primary focus on safety management system, mitigation of associated hazards, regular training and mock drills, periodic risk assessment, and continual improvement in OHS management system.	A strong security system is in place to fulfill the Zero Harm vision. These processes are well designed, rely on real-time data, and are centered on the shared-responsibility principle. At Sona Comstar, we have set high standards of occupational safety at all our premises. Regular assessment of health and safety practices and working conditions for all our plants and offices to identify gaps, if any and develop corrective action plans. Our senior management, along with key facility workers, are responsible for implementing adequate safety policies, procedures, and measures from a corporate governance standpoint.	Incidents may cause disruption, impact employee morale, and business reputation leading to negative financial implications.

S. No.	Material Issue Identified	Indicate whether Risk or Opportunity	Rationale for identifying the risk/ opportunity	In case of Risk, approach to adapt or mitigate	Financial Implications of the risk or the opportunity
3.	Product Safety and Quality	Risk and Opportunity	Our aim is to strive for quality excellence and our core values – ‘Vitality, Frugality, and Agility’ reflect our approach in developing products that create positive customer experience. On one hand, Opportunities outweigh the Risks such as competitive advantage, foster customer satisfaction and customer loyalty, strong brand equity & image and drive business success. While, on the other hand, product quality and safety pose threats in the form of potential harm to consumers, non-compliance with regulatory & statutory norms and negative impacts on brand reputation and revenue.	Our product responsibility extends beyond manufacturing and sales, contributing to cleaner and safer mobility. The key guiding principle of our approach is to minimize the impact on health and the environment while maximizing safety, economic and social impact. Our manufacturing facilities are IATF 16949 certified which stands for continual improvement, emphasizing defect prevention, and reduction of variation and waste in the supply chain and assembly process.	Defective or unsafe products may account for product recalls. Product recalls can also impact consumers' quality perception, which can result in reputational harm. Product recall may increase cost due to product replacements, field service and the creation of product fixes, apart from the litigation cost.
4.	Material Sourcing	Opportunity	In an auto-component business, identifying material sourcing as a risk and/or opportunity, proactively allows in addressing supply chain vulnerabilities, strengthening value chain resilience, improving competitiveness, effectively managing costs, fostering innovation, and driving quality and long-term sustainability in business operations. Sona Comstar selects the best materials suitable for respective end application thereby optimizing the amount of material utilized in operations. Furthermore, we have adopted circular economy by using recycled input material and returnable packaging wherever possible.	-	Responsible material sourcing could result in higher levels of consumer satisfaction, sustainability and an increase in market competitiveness.
5.	Solutions for low carbon mobility	Opportunity	Sona Comstar believes that electrified mobility is necessary to reduce the GHG emissions arising from automobiles and for a greener planet. It has therefore embarked on a journey to increase its revenue from battery electric vehicles (BEV) and focused its R&D efforts towards developing drive motors, controllers, and transmission solutions for different types of electric vehicles.		As of 31 st March 2023, we derived 26% of our sales from BEV. We have won 42 EV programs across 26 unique customers. We will increasingly derive higher percentage of our revenue from EVs and target to achieve 45% of our revenue from EV targeted products by 2026.
6.	Energy Management	Opportunity	Our energy policy is primarily focused on improving energy efficiency in our operations, execution of innovative projects to optimize energy demand, and the proactive use of renewable energy.		Energy saving initiatives and enhanced use of renewable energy would result in sustainability and reduce the company's specific energy consumption thereby leading to financial savings.

S. No.	Material Issue Identified	Indicate whether Risk or Opportunity	Rationale for identifying the risk/ opportunity	In case of Risk, approach to adapt or mitigate	Financial Implications of the risk or the opportunity
7.	Emissions Management	Risk and Opportunity	One of the most important solutions to climate change is reducing greenhouse gas emissions, which is why it is so important in executing our commitments for carbon management & greenhouse gas mitigation.	We intend to increase the proportion of renewable electricity in our total energy consumption for the reduction of GHG emissions and saving energy by using electricity generated from the solar plant. We have also taken targets for reduction in specific energy consumption to improve energy intensity in our operations.	There may potentially be negative financial implications and reputational damage in case of failure to meet the commitment towards GHG reduction.
8.	Waste Management	Risk and Opportunity	Organisations are legally bound for the safe management of both hazardous and non-hazardous wastes. Waste management is very critical aspect for our industry. Our Management Policy on Environment directs us to implement effective and efficient waste management practices with an aim to recycle and reduce the waste generated while transforming resources into valuable products.	We have implemented initiatives throughout the year, such as recycling of waste die lube recovered from manufacturing operations. During the year through a combination of Membrane Bio-Reactor (MBR) and RO treatment processes the Company implemented a project to reduce hazardous waste disposal by 75% and to recycle 12,000 liters of water per day.	Improper management of waste may lead to environmental pollution/ contamination, regulatory fines and notices, adverse impacts on health, and community protest that will negatively impact the brand's reputation.
9.	Respect for Individuals	Risk and Opportunity	Sona Comstar is ensuring 100% employees are trained on aspects of "respect towards Individuals". We are committed to providing our workers and officers with equal opportunities in terms of recognition, advancement, and career path, regardless of their origin or views, and do not tolerate any form of discrimination or harassment. Any violation in human rights may lead to regulatory, legal, and legislative challenges besides making the company not a preferred employer of choice.	Our induction programmes are structured in a manner which highlights awareness of human rights for new employees and refresher training. Sona Comstar complies with all the required labor laws and is OHSAS 18001 certified. We also provide training to our employees at the time of induction about the code of conduct which covers human rights issues such as child labor, gender diversity, workplace discrimination. We also get background verification conducted through a third party for all the new employees. The Company strives to uphold the basic principles of human rights in all its operations. This is in alignment with its codes and policies. We also provide a vigil mechanism for our employees to report genuine concerns for any unfair and unjust incident under the ambit of law. We have also been certified as a Great Place to Work.	Potential to negatively impact the brand image, inability to retain good talent etc.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the policies, if available	https://sonacomstar.com/policies-and-codes								
2. Whether the entity has translated the policy into procedures? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	IATF 16949, ISO 14001, ISO 45001, ISO 50001, TPM, ENMS, ASES, VQE								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	Refer to Sustainability Report FY 2021- 22 for ESG Goals and Targets https://sonacomstar.com/files/documents/sustainability-report-fy-2021-22-document-GXLCYm.pdf								
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.									
Governance, leadership, and oversight									
7. Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure) The statement of director responsibility for business responsibility report and ESG related challenges, targets and achievement are provided in the Chairman's messagen and Managing Director's message forming part of the Annual Report of the Company.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)	DIN: 07698495 Name: Mr. Vivek Vikram Singh Designation: Managing Director & Group CEO Telephone No.: +91-124-4768200 Email-id: investor@sonacomstar.com								
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	Yes, The Board of Directors have constituted ESG Committee for implementation of Environment, Social and Governance framework across its operations.								

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	Yes, the performance against policies and procedures are reviewed periodically by Departmental Heads and Committees									Quarterly and annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with all applicable statutory and regulatory requirements. On a quarterly and annual basis, the company discloses its financial and non-financial performance in line with the mandatory requirements.																	

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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

The Policies on Quality, Safety, Health, and Environment are subject to internal and external audits as part of the certification process and ongoing periodic assessments.

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)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any Other Reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

NA: Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Entity demonstrates their performance in integrating the Principles and Core Elements with key processes and decisions.

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 programs held	Topics/ Principles covered under training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	3	Training held on various topics: <ul style="list-style-type: none"> Awareness on Competition Law compliance and Insider Trading Awareness on Ethical compliances Compliances with Trade Control Laws, Anti-Money Laundering and Anti-Bribery Code of Conduct POSH Training 	62.5%
Key Managerial Personnel	3	Training held on various topics: <ul style="list-style-type: none"> Awareness on Competition Law compliance and Insider Trading Awareness on Ethical compliances Compliances with Trade Control Laws, Anti-Money Laundering and Anti-Bribery Code of Conduct POSH Training Fair Work Practices Training Cyber Security 	100%
Employees other than BoD and KMPs	302	Training held for various topics including: <ul style="list-style-type: none"> Code of Conduct and Business Ethics Insider Trading, Competition Law POSH Training Fair Work Practices Training Compliance with Trade Control Laws, Anti-Money Laundering, and Anti-Bribery Business Ethics and Sustainability, Responsible Sourcing of Materials Child Labour and Non-Discrimination Cyber Security Problem Solving, DOE, VDA 6.3, MSA, COPQ, Tool Design Basic, VSME, Advance Excel, and 7QC Tools etc. 	91%

Segment	Total number of training and awareness programs held	Topics/ Principles covered under training and its impact	% of persons in respective category covered by the awareness programmes
Workers	425	Training held for various topics including: <ul style="list-style-type: none"> • Code of Conduct and Business Ethics • POSH Training • Fair Work Practices Training • Anti-Money Laundering, and Anti-Bribery • Insider Trading • Business Ethics and Sustainability, • Responsible Sourcing of Materials • Child Labour and Non-Discrimination, • Fire Fighting • 7QC Tools, Effective Supervisor, Robotic Fundamental, Heat Treatment Process, and EHS Training 	90%

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 INR.)	Brief of Case	Has an appeal been preferred? (yes/ No)
Penalty/ Fine					
Settlement			Nil		
Compounding Fee					
	Non-Monetary				
Imprisonment					
Punishment			Nil		

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	Nil

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

Yes, the Company has an 'Anti-Corruption Compliance Policy', which is applicable to all directors, officers, employees, agents, representatives, and other associated persons of the Company. The Company does not tolerate bribery, kickbacks, or corruption of any kind, directly or through third parties. The policy is available on company's website at: <https://sonacomstar.com/files/policy/anti-corruption-policy-policy-rOc91h.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:

	Current Financial Year 2022- 23	Previous Financial Year 2021- 22
Directors	0	0
Key Managerial Personnel (KMPs)	0	0
Employees	0	0
Workers	0	0

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

	Current Financial Year 2022- 23		Previous Financial Year 2021- 22	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	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.

During the financial year 2022- 23, there was no case of non-compliance.

Leadership Indicators

1. Awareness programmes conducted for the 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
22	IATF/ VSME/ CONTROL PLAN/ OEE/ CSR / QMS/ Environment/ APQP/ PPAP/ FMEA/ Capacity Analysis/ Problem Solving Analysis/ 8D/ PSW/ IMDS	82%

1. 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.

Sona Comstar has approved policies and code of conduct for its Board, and it has procedures in place to avoid/ manage conflict of interests such as Code of Conduct for Directors and Senior Managements, Policy on Related Party Transactions, Policy for determining Material Subsidiaries, Code on Fair Disclosure of Unpublished Price Sensitive Information, Code of Conduct for prevention of insider trading, Policy for determining Materiality, and Whistle Blower Policy. The Company undertakes training and awareness sessions on ethical business practices, including sessions to avoid or manage the instances of conflict of interests in an appropriate manner.

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 environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	Current Financial Year 2022- 23	Previous Financial Year 2021- 22	Details of improvements in environmental and social impacts
R&D	91%	93%	Development of new technologies and products for development of drivetrain and powertrain products for electric vehicles and testing equipment.
Capex	73%	85%	Setting up of manufacturing capacity for various products meant for use in EV drivetrain and powertrain. It also includes R&D capex for development of such products

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

b. If “Yes”, what percentage of inputs were sourced sustainability?

Yes, Sona Comstar has a Green Procurement Guideline with a dedicated Environment Declaration. The Company's supplier selection, assessment and evaluation process includes elements of sustainability. This also includes initial supplier survey, continuous risk assessments and periodic audits. As a result of this, 100% of our suppliers are assessed on sustainability parameters at the time of onboarding through the supplier selection process. As part of the green procurement guideline, elements of sustainability are also incorporated in our standard purchase contracts and our suppliers are expected to adhere to these.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life for:

- Plastics (including packaging)
- E-waste
- Hazardous waste
- Other waste

The products manufactured by Sona Comstar are integrated into automobiles produced by their customers, making it impractical to separate or reclaim them individually. Therefore, the question does not apply to products.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No).

- If "Yes", whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Board?
- If "Not", provide steps taken to address the same.

Not Applicable.

Leadership Indicators

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

NIC Code	Name of product/ service	% of Total Turnover contributed	Boundary for which the Life cycle perspective/ assessment was conducted	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No) If "Yes", provide web-link
In FY 2022-23, the company has not conducted any life cycle assessment of its product.					

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

Name of Product/ Service	Description of the risk/ concern	Action Taken
Not Applicable.		

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

Indicate input material	Recycled or re-used input material to total material	
	Current Financial Year 2022-23	Previous Financial Year 2021-22
Steel and Casting	29%	27.7%

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

	Current Financial Year 2022- 23			Previous Financial Year 2021- 22		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	The Company does not reclaim products and packaging material at end of life.					
E-Waste						
Hazardous Waste						
Other Waste						

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

Indicate Product Category	Reclaimed products and their packaging materials as % total products sold in respective category
Not Applicable.	

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

Essential Indicators

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

Category	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	991	991	100%	988	99.7%	-	-	14	1%	-	-
Female	52	52	100%	48	92%	52	100%	-	-	23	44%
Total	1,043	1,043	100%	1,036	99%	52	100%	14	1%	23	44%
		Other than Permanent Employees									
Male											
Female											
Total											

Not Applicable

1. b. Details of measures for the well-being of Workers:

Category	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	299	289	97%	289	97%	-	-	255	85%	-	-
Female	33	12	36%	12	36%	33	100%	-	-	8	24%
Total	332	301	91%	301	91%	33	100%	255	85%	8	24%
				Other than Permanent Employees							
Male	2,669	2,660	99.7%	2,660	99.7%	-	-	-	-	-	-
Female	20	19	95%	19	95%	19	95%	-	-	5	25%
Total	2,689	2,679	99.6%	2,679	99.6%	19	95%	-	-	5	25%

2. Details of retirement benefits, for Current FY 2022-23 and Previous FY 2021-22

Benefits	Current Financial Year 2022- 23			Previous Financial Year 2021- 22		
	No. of employees covered as % of total employees	No. of workers covered as % of total workers	Deducted and Deposited with the authority (Yes/ No/ NA)	No. of employees covered as % of total employees	No. of workers covered as % of total workers	Deducted and Deposited with the authority (Yes/ No/ NA)
PF	100%	100%	Yes	100.0%	100.0%	Yes
Gratuity	100%	100%	Yes	100.0%	100.0%	Yes
ESI	100%	100%	Yes	100.0%	100.0%	Yes
NPS (Others)	10%	0%	Yes	9%	0%	Yes
Superannuation (Others)	1%	0%	Yes	0.8%	0%	Yes
Social Security Benefit (Others)*	100%	100%	Yes	100%	100%	Yes

*Mexico Location

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”, then whether any steps are being taken by the entity in this regard.

All the policies related to the development, employment, and growth are equally applicable to the PWD as applied to the general employees. The infrastructure is designed to handle the safety of the PWD in the event of exigency. The other infrastructural accessibility e.g., sitting place, canteen, washroom, transport facility for safe travel to the office, and emergency exit are provided in the organisation, keeping in mind the special needs.

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

Sona Comstar's Code of Conduct and Business Ethics for its employees clearly specifies: "the company provides equal opportunities to all its employees, irrespective of their race, caste, religion, gender, sex, sexual orientation, marital status, colour, age, nationality, disability, etc. The Code of Conduct and Business Ethics for employees is available at <https://sonacomstar.com/policies-and-codes>

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

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male*	NA	NA	100%	100%
Female	100%	Nil	NA	NA
Total	100%	Nil	100%	100%

*Chennai male worker

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

Permanent Workers	At Sona Comstar, various platforms are available with employees and workers to register their complaint such as HR Help Desk, Grievance Redressal Register and e-mail id for reporting POSH related complaints and strong whistle blower mechanism in place to effectively address complaints/ issues raised.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	Current Financial Year 2022- 23			Previous Financial Year 2021- 22		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of Association(s) or Unions (B)	Percentage (%) (B/A)	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of Association(s) or Unions (B)	Percentage (%) (B/A)
Total Permanent Employees	1,043	0	0%	965	0	0%
- Male	991	0	0%	927	0	0%
- Female	52	0	0%	38	0	0%
Total Permanent Workers	332	164	49%	346	168	49%
- Male	299	143	48%	302	142	47%
- Female	33	21	64%	44	26	59%

8. (a). Details of training given to employees and workers on "Health and Safety Measures"

Category	Current Financial Year 2022- 23			Previous Financial Year 2021- 22		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (D/C)
Employees						
Male	991	670	68%	927	803	87%
Female	52	35	67%	38	30	79%
Total	1,043	705	68%	965	833	86%
Workers						
Male	2,968	2,349	79%	2,529	2,057	81%
Female	53	49	92%	61	16	26%
Total	3,021	2,398	79%	2,590	2,073	80%

(b). Details of training given to employees and workers on “Skill Upgradation”

Category	Current Financial Year 2022- 23			Previous Financial Year 2021- 22		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (D/C)
Employees						
Male	991	965	97%	927	881	95%
Female	52	43	83%	38	29	76%
Total	1,043	1,008	97%	965	910	94%
Workers						
Male	2,968	2,588	87%	2,529	2,183	86%
Female	53	49	92%	61	53	87%
Total	3,021	2,637	87%	2,590	2,236	86%

9. Details of Performance and Career Development reviews of employees and workers:

Category	Current Financial Year 2022- 23			Previous Financial Year 2021- 22		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (D/C)
Employees						
Male	991	991	100%	927	927	100%
Female	52	52	100%	38	38	100%
Total	1,043	1,043	100%	965	965	100%
Workers						
Male	299	299	100%	302	302	100%
Female	33	33	100%	44	44	100%
Total	332	332	100%	346	346	100%

Note: Performance and career development reviews are conducted only for permanent employees and permanent workers.

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”, then coverage of the system.	Sona Comstar is compliant with ISO 45001: Occupational Health and Safety (OH&S) management system and 100% of the facilities are covered it.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis of the entity?	<p>Sona Comstar has implemented Hazard Identification and Risk Assessment (HIRA) system for identifying workplace hazards, undertaking risk assessment, implementing necessary controls as per the level of risk, and eliminating or minimizing the identified risks.</p> <p>Routine Assessment are done, and opportunities are identified through HIRA System for all the machines and equipment's as per Sona Comstar Safety Procedures. Whereas the quick assessment is taken before the commencement of Non routine activity and ensured by Work permit system, implementing necessary controls as per the level of risk, and eliminating or minimizing the identified risks.</p> <p>The Company identifies all the potential work-related incidents through the hazard identification process and conducts likelihood assessment to estimate the frequency or probability of occurrence. Risk reduction measures are implemented to prevent incidents (reduce likelihood of occurrence) or to control incidents (limit the extent and duration of a hazardous event) and to mitigate the adverse effects or consequence. In addition to this Sona Comstar has also prepared an Emergency Preparedness Plan, Mock Drill Record Evaluation Checklist, Aspect Register and COVID-19 - Standard Operating Procedure Manual to minimize work-related hazards.</p>
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/No)	<p>Yes, various mechanisms have been implemented to report work-related hazards as per ISO 45001: a) Safety Patrol, b) Risk assessment, and c) Near miss report.</p> <p>To mitigate work-related hazards, the company conducts emergency mock drills and safety drills as well as engages in capacity building and awareness sessions to equip its employees and workers with safety protocols and risk management steps.</p>
d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)	Yes, Sona Comstar ensures overall health and wellbeing of its employees and workers. We have tied-up with multi-speciality hospitals, taken health insurance, term insurance, accident insurance, regular health check-up, and COVID-19 vaccination camps for our employees and their families. We provide ‘Svastha “Health and Wellness Initiatives” and Health Camps including yoga sessions and workshops on mental well-being are provided periodically to all employees.

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

Safety Incidents/ Number	Category	Current Financial Year 2022- 23	Previous Financial Year 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.38	0
	Workers	0.32	0.17
Total recordable work-related injuries	Employees	1	0
	Workers	2	2
Number of fatalities	Employees	0	0
	Workers	0	0
High consequence 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 work place.

Sona Comstar has adopted a Management Policy on Quality, Environment, Occupational Health, and Safety which depicts its commitment to prevent injury or any health hazard for all its stakeholders. The company has taken safety measures to address any injury/accident at the workplace. When performing work on specified machines, LOTO (Lockout Tagout) procedures have been reinforced for all maintenance staff to avoid unforeseen events and increase the workforce productivity. An action plan is prepared w.r.t any accident occurred on worksite and measures to avoid future similar accident. Training and awareness sessions are also conducted such as fire safety, Code beamer tool training, NC handling, Chemical safety, Road safety, Core & shaft operation, DOJO 8 Steps training covering, 5S, 5 Senses relevance while working on shopfloor, Specific Process Operations Module on Forging, Heat Treatment, Quality Inspection, Packaging, Trolley Movement, etc.

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

	Current Financial Year 2022- 23			Previous Financial Year 2021- 22		
	Filed	Pending Resolution at end of year	Remark	Filed	Pending Resolution at end of year	Remark
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health and Safety	Nil	Nil	-	Nil	Nil	-

14. Assessment for the Year (2022-23):

	% of plants and offices that were assessed (by entity or statutory authorities or third party)
Health and Safety Practices	100%
Working Conditions	100%

Note: 100% plants certified with health and Safety Management System as per ISO Standards, by TUV RHEINLAND

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

The company typically determines the root cause of the incident, and an internal investigation is carried out to determine the underlying safety hazard or failures that contributed to it. Post, the investigation, corrective action is undertaken such as improving safety protocols, equipment maintenance and tools, training programs, and continuously updating safety measures. Some examples are, safety googles mandated in other areas like R&D and Labs, Reverse camera fixed in forklifts, and flashlight fixed in identified blind spot/ convex mirror provided.

Leadership Indicators**1. Does the entity extend any life insurance or compensatory package in the event of death of (A). Employees; and (B). Workers (Yes/No). Provide detail.**

Yes, the Company provides medical, accidental and term life insurance to its employee and workers. Further, the Company benefits like provident fund, gratuity, superannuation, and employees' deposit linked insurance, as applicable, are settled on a priority basis in the event of death.

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

Sona Comstar ensures that all its onsite value chain partners comply with the required physical operation statutory requirements and all offsite value chain partners also the Comply with Company's code of conduct.

3. Provide the number of employees/ workers having suffered high consequence work-related injury/ ill-health/ fatalities (as reported in Qs. 11 of Essential Indicators above), who have been/ are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total Number of affected employees/ workers		No. of employees/ workers that are rehabilitated or whose family member have been placed in suitable employment	
	FY 2022- 23	FY 2021- 22	FY 2022- 23	FY 2021- 22
Employees	0	0	0	0
Workers	0	0	0	0

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

At Sona Comstar, retention program is available, subject to the criticality of role, business need, and continuity of the employment. Case to case basis, few senior employees have been retained as consultants post their retirement from the company. In addition, capacity building and training session for skill upgradation are provided to all employees, irrespective of their tenure in the company.

5. Details on assessment of value chain partners (FY 2022-23):

	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	100%
Working Conditions	100%

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.

Sona Comstar has a code of conduct for its vendors which specifies that they must be compliant with health and safety practices and working conditions as mandated by Sona Comstar.

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

Stakeholder engagement at Sona Comstar is an exercise through which we establish and maintain honest connection with our stakeholders and convey our strategy to them. We believe that stakeholder dialogue is a valuable tool to understand our stakeholder's expectations as well as to convey them about company's social and environment performance and risks. We have identified and mapped our internal and external stakeholders, including disadvantaged, vulnerable, and marginalized stakeholder groups who are influenced or influence company's decisions. To discuss current and potential risks, opportunities, and growth objectives with our identified primary stakeholders, we use flexible and diverse engagement approaches and techniques.

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

Stakeholder Group	Identified as Vulnerable or Marginalized Group (Yes/ No)	Channels of Communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during each engagement
Board of Directors (BOD)	No	Emails, Meetings, Board Decks, Annual Reports, and Quarterly Reports	At least once every quarter	Role and responsibility of Board of Directors defined under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. Therefore, the Board and its committees meet from time to time to discuss and approve the statutory requirements.
Investors and Shareholders	No	Conferences, Annual Report, Notices, E-mail, Investor Meetings, General Meetings, Corporate Announcements, Newspaper Advertisements, Press Release, Investor Presentation, Quarterly & Annual Results, Earnings Calls, Company's and Stock Exchange's website.	Quarterly and annually	Share the key developments, business performance, financial results, and the company's strategy, with the investors and shareholders. Pursuant to Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company's website: https://www.sonacomstar.com/ contains a dedicated functional segment 'INVESTOR RELATIONS' where all the information meant for the shareholders is available, including information on Directors, Financial statements, Annual reports, Codes and Policies, etc. Shareholders/ Investors can write directly to the Investors' Relations department.

Stakeholder Group	Identified as Vulnerable or Marginalized Group (Yes/No)	Channels of Communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during each engagement
Employees and Workers	No	Training & Workshop, Website, Email, Meetings, and Conferences	Continuous	Engagement with Employees and Workers is a continuous process and is essential for developing and executing company's strategy and business plans. Through various training programs, welfare measures etc., the company endeavors to increase the employees' engagement and competency at work as well as promotes better work-life balance for them.
Customers	No	Personal visits, Mass media, digital communications, E-mails, Plant visits and social media.	Continuous	Customer stewardship in terms of transparency, informed choices, Customer centric design and innovation.
Communities	Yes	CSR activities, Meetings and briefings, Impact assessment surveys, Official communication channels, including emails, advertisements, Publications, Websites, and social media.	Continuous	Implementing community initiatives and improve the surroundings, facilities, and standard of living for the communities.
Suppliers and Dealers	No	Supplier & vendor meets, Workshops & trainings, Policies, IT-enabled information sharing tools and recognition platforms, Dialogue on the industry initiatives, and training course.	Continuous	Training, quality improvement, capacity building measures, safety related training as per new clauses under ISO 14000. Suppliers meet to discuss vision and mission, business plan, supplier awards.
Government and Regulators	No	Official communication channels, Regulatory audits/ inspections, Environmental compliance, Policy intervention, good governance, and Statutory Corporate Filings.	Need Based	Report and compliances on Legal and Regulatory Requirements

Leadership Indicators

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

At Sona Comstar, there are various committees that are formed by the Board to effectively monitor protection of various stakeholders' interest. Stakeholder engagement and consultation on an ongoing basis is carried out by the management team and various departments working with them. The management team is entrusted with the responsibility of sharing, progress on various KPIs and key developments & exceptions pertaining to various projects/work streams flowing from various stakeholder interests, with the Board/relevant sub-committees of the Board.

- 2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topic? (Yes/No)**

If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. The Company conducted its materiality assessment exercise by incorporating the feedback of both internal and external stakeholders for identifying the key material topics for the company. For instance, energy management is one such identified issue. With respect to this, the plants already received ISO 14001 certification and the energy demand per unit produced, are being optimized through different processes such as ensuring batch time optimisation. These initiatives were in line with the Energy Management Policy which incorporates stakeholder view and feedback.

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

Sona Comstar through its Corporate Social Responsibility (CSR) initiatives engages with the local communities of Gurgaon, Haryana and Chennai, Tamil Nadu to improve the basic infrastructure facilities in the Government Schools to improve the standard of education and increase participation of students especially girl child. The company engages with stakeholder groups based on their needs and provide support to them, whatever extent possible and feasible through its community development initiatives and social development programs.

Principle 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	Current Financial Year 2022- 23			Previous Financial Year 2021- 22		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (D/C)
Employees						
Permanent	1,043	1,020	98%	965	897	93%
Other than permanent	0	0	0%	0	0	0%
Total Employees	1,043	1,020	98%	965	897	93%
Workers						
Permanent	332	281	85%	346	294	85%
Other than permanent	2,689	2,631	98%	2,244	2,083	93%
Total Workers	3,021	2,912	96%	2,590	2,377	92%

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

Category	Current Financial Year 2022- 23					Previous Financial Year 2021-22				
	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	1,043	0	0%	1,043	100%	965	0	0%	965	100%
- Male	991	0	0%	991	100%	927	0	0%	927	100%
- Female	52	0	0%	52	100%	38	0	0%	38	100%
Other than Permanent	-	-	-	-	-	-	-	-	-	-
- Male	-	-	-	-	-	-	-	-	-	-
- Female	-	-	-	-	-	-	-	-	-	-
	Workers									
Permanent	332	0	0%	332	100%	346	0	0%	346	100%
- Male	299	0	0%	299	100%	302	0	0%	302	100%
- Female	33	0	0%	33	100%	44	0	0%	44	100%
Other than Permanent	2,689	548	20%	2,141	80%	2,244	397	18%	1,847	82%
- Male	2,669	545	20%	2,124	80%	2,227	393	18%	1,834	82%
- Female	20	3	15%	17	85%	17	4	24%	13	76%

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

	Male		Female	
	Number	Median salary/ wage of respective category (INR in million)*	Number	Median salary/ wage of respective category (INR in million)*
Board of Directors (BoD)	7	4.00	1	1.10
Key Managerial Personnel	3	25.52	0	0
Employees other than BoD and KMP (Permanent)	988	0.85	52	0.99
Workers (Permanent)	299	0.86	33	0.47

*Doesn't include ESOP perquisite value

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

Yes, Sona Comstar has set a policy on Privacy and "Fair Work Practice Guidelines" and the concerns around this is reported at speakup.sbpl@soncomstars.com. In FY 2022- 23, there was no case nor any concern reported on human rights related issues.

Nodal Officers:

- Ms. Arunima Mohanty, Senior GM- HR (**Driveline Business**)
- Mr. Ramesh V, Senior GM- HR (**Motor Business**)

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

Sona Comstar's Code of Conduct and Business Ethics strongly deters wrongdoings and promote equal opportunities for all at workplace. The Code ensures there is no discrimination or harassment in the workplace and appropriate grievance mechanism is in place. In addition to this, the company has policies such as:

- POSH Policy
- Code of Conduct and Business Ethics for Employees
- Fair Work Practice Guidelines & Memorandum of Understanding
- Privacy Policy
- Code of Conduct for Vendors
- Nomination and Remuneration Policy for Directors, Key Managerial Personnel and Other Employees
- Policy to Promote Diversity on the Board of Directors

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

	Current Financial Year 2022- 23			Previous Financial Year 2021- 22		
	Filed during the year	Pending resolution at end of year	Remark	Filed during the year	Pending resolution at end of year	Remark
Sexual Harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/ Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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

Sona Comstar has a "Prevention of Sexual Harassment at Workplace (POSH) Policy" in place. The Company has constituted Internal Committee (IC) for each location in India under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Under the POSH Policy, IC has an obligation to ensure that a person who lodges a complaint in good faith and without malice is protected and will not allow a person raising a concern to be victimized for doing so. Unfortunately, despite the best precautions, the complainant would be victimized, the IC will treat this as a serious offense and take disciplinary action against the perpetrator. The Company is committed to handle matters regarding sexual harassment with sensitivity and confidentiality will be maintained throughout the redressal process.

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

Yes. Sona Comstar has a code of conduct for its vendors which includes aspects of human rights pertaining to their operations and conduct of business, and all vendors need to comply with the code as part of the agreement/contract.

9. Assessment for the FY 2022-23:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/ Involuntary Labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

* The above assessment done by the Company internally and as part of OEM's audit from time to time.

10. Provide details of any corrective actions taken or underway to address significant risks/ concerns arising from the assessments at Qs. 9, above.

Risks, if any, arising from such assessments are duly taken care of, by committees comprising of both internal and external stakeholders.

Leadership Indicators

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

The Company strives to uphold the basic principles of human rights in all its operations. This is in alignment with its codes and policies. The company regularly sensitizes its employees on the Code of Conduct, human rights, and freedom to form associations through various training and awareness programs. The Company is also updating many of its customers on these compliances as part of contractual framework with them. During the reporting period, no business processes have been modified or introduced for addressing human rights grievances/complaints.

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

Sona Comstar complies with all the required labor laws and is OHSAS 18001 certified. It provides training to its employees at the time of induction about the code of conduct which covers human rights issues such as child labor, gender diversity, workplace discrimination, etc. Background verification is conducted by a third party for all its employees.

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?

All the policies related to the development, employment, and growth are equally applicable to the PWD as applied to the general employees. The infrastructure is designed to handle the safety of the PWD in the event of exigency. The other infrastructural accessibility e.g., sitting place, canteen, washroom, transport facility for safe travel to the office, and emergency exit are provided in the organisation, keeping in mind the special needs.

4. Details on assessment of Value Chain Partners for the FY 2022-23:

	% of value chain partners (by value of business done with such partners) that were assessed:
Child Labour	100%
Forced/ Involuntary Labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

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

No significant risk or concern was identified.

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	(in Mega Joules - MJ)	
	Current Financial Year 2022- 23 (MJ)	Previous Financial Year 2021-22 (MJ)
Total Energy Consumption (A)	238,600,286	180,985,501
Total Fuel Consumption (B)	3,399,125	2,937,388
Energy consumption through Other Sources (C)	6,930,309	5,127,011
Total Energy Consumption (A+B+C)	248,929,720	189,049,900
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	0.009	0.009

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.

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? (Yes/No)

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.

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

Parameter	Current Financial Year 2022- 23	Previous Financial Year 2021-22
Water withdrawal by source (in kilo-litres)		
(i). Surface Water	0	0
(ii). Groundwater	9,061	0
(iii). Third Party Water	116,629	101,564
(iv). Seawater/ Desalinated water	0	0
(v). Others (Overseas plant water consumption)	447	501
Total Volume of water withdrawal (in KL) (i + ii + iii + iv + v)	126,137	102,065
Total volume of water consumption (in KL)	126,137	102,065
Water intensity per rupee of turnover (water consumed/ turnover)	0.0000047	0.0000048

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.

4. Has the entity implemented a mechanism for Zero Liquid Discharge (ZLD)? If "Yes", provide details of its coverage and implementation.

Yes. Sona Comstar has a Zero Liquid Discharge (ZLD) mechanism at its Gurgaon site having an operational capacity of treating 50 KLD (Kilo Liter per day) of wastewater for reusing within the premise. MBR and Conditioning unit with High Recovery RO Membrane based Recycling System is installed in the ZLD plant to treat High TDS water. At Chennai site, Effluent Treatment Plant (ETP) is available and waste coolant from shop floor machines and floor cleaning water are the inlet of ETP and the treated wastewater from ETP is feed to Evaporator for evaporation purposes.

5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format: Gurgaon (average of all 3 Gurgaon Plants):

Parameter	Please specify unit	Current Financial Year 2022- 23*	Previous Financial Year 2021- 22
NOx	Mg/Nm3	122	159.9
SOx	Mg/Nm3	3	25.08
Particulate Matter (PM)	Mg/Nm3	32	34.28
Persistent organic pollutant (POP)		Not Applicable	
Volatile organic compounds (VOC)			
Hazardous air pollutant (HAP)			
Others- please specify			

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.

*The Company has installed Retro Fitted Emission Control device on Digit set.

The above details of other plants is available on the website of the Company at <https://sonacomstar.com/investor/Sustainability>

6. Please provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity, in the following format:

Parameter	Please specify unit	Current Financial Year 2022- 23	Previous Financial Year 2021- 22
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	4,430	3,436
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	45,152	40,391
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric tonnes per rupee	0.0000019	0.0000021

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.

7. Does the entity have any project related to reducing Greenhouse gas emissions?

If “Yes”, then provide details.

Sona Comstar acknowledges its commitment towards reducing environmental footprint, especially reducing GHG emissions and the company has taken several initiatives on clean technology, energy efficiency, renewable energy, and sustainability development such as generation of electricity through renewable resources and Installation of Solar capacity across plants & facilities. Total solar capacity increased from 1505.8 kWp in 2021-22 to 1975 kWp in 2022-23.

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

Parameter	Current Financial Year 2022- 23	Previous Financial Year 2021-22
Total Waste Generated (in metric tonnes)		
Plastic Waste (A)	131	79
E-Waste (B)	11	3
Bio-medical Waste (C)	1	1
Construction and Demolition Waste (C&D) (D)	0	0
Battery Waste (E)	6	17
Radioactive Waste (F)	0	0
Other Hazardous Waste generated (G) (Please specify, if any)	276	200
Other Non-Hazardous Waste generated (H) (Please specify, if any)	16,062	13,423
Total Waste Generated (A+B+C+D+E+F+G+H)	16,487	13,723
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category Waste Name:		
(i). Recycled	16,212	13,456
(ii). Re-used	19	47
(iii). Other recovery operations	0	0
Total	16,231	13,503
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category Waste Name:		
(i). Incineration	55	196
(ii). Landfilling	58	45
(iii). Other disposal operations	0	6
Total	113	247

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If “Yes”, name the external agency.

9. 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 recycles its Hazardous & Non-Hazardous waste product through authorized recyclers. Further, all relevant plant locations have Wastewater Treatment Plant (**WWTP**) which is a combination of Effluent treatment plant (**ETP**) and Sewage treatment plant (**STP**).

During the year through a combination of Membrane Bio-Reactor (MBR) and RO treatment processes the Company implemented a project to reduce hazardous waste disposal by 75% and to recycle 12,000 liters of water per day.

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

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Yes/No) If "No", the reasons thereof and corrective action taken, if any.
None of Sona Comstar facilities are in or around ecologically sensitive zone.			

11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year 2022- 23

Name and brief of the project	EIA Notification No.	Date	Whether conducted by independent agency (Yes/ No)	Results communicated in public domain (Yes/No)	Relevant Web-link
During FY 2022- 23, based on the applicable laws, there was no requirement to undertake Environmental impact assessments of projects (EIA)					

12. 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 (Yes/ No).

If "Not", provide details of all such non-compliances, in the following format:

S. No.	Specify the law/ regulation/ guidelines which is not compliant	Provide details of the non-compliance	Any fines/ penalties/ action taken by regulatory agencies such as pollution control board or by courts	Corrective action taken, if any
Sona Comstar adheres to all applicable environmental laws and regulations and no case of non-compliance was registered during the reporting period.				

Leadership Indicators

1. Provide break up of the total energy consumed (in Joules or multiples) from Renewable Energy and Non-Renewable sources, in the following format:

Parameter	(in Mega Joules- MJ)	
	Current Financial Year 2022- 23 (MJ)	Previous Financial Year 2021- 22 (MJ)
From Renewable Sources		
Total electricity consumption (A)	6,930,310	5,127,011
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	6,930,310	5,127,011
From Non-Renewable Sources		
Total electricity consumption (D)	238,600,286	180,985,501
Total fuel consumption (E)	3,399,125	2,937,388
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	241,999,411	183,922,889

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.

2. Provide the following details related to water discharge:

Response: At Sona Comstar all facilities are Zero Liquid Discharge (ZLD), therefore this question is not applicable.

Parameter	Current Financial Year 2022- 23	Previous Financial Year 2021- 22
Water discharge by destination and level of treatment (in kilo-litres)		
(i). To Surface Water		
- No treatment		
- With treatment- please specify level of treatment		
(ii). To Ground Water		
- No treatment		
- With treatment- please specify level of treatment		
(iii). To Seawater		
- No treatment		
- With treatment- please specify level of treatment		
(iv). Sent to Third Parties		
- No treatment		
- With treatment- please specify level of treatment		
(v). Others		
- No treatment		
- With treatment- please specify level of treatment		
Total water discharged (in kilo-litres)		
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.		

Not Applicable

3. Water withdrawal, consumption and discharge in areas of 'Water Stress' (in kilo litres):

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

- Name of area
- Nature of operations
- Water withdrawal, consumption, and discharge in the following format:

Response: None of Sona Comstar facility are in 'Water Stress' zone as per Water Assessment Report 2022 of Central Groundwater Board (CGWB), Government of India.

Parameter	Current Financial Year 2022- 23	Previous Financial Year 2021- 22
Water withdrawal by source (in kilo litres)		
(i). Surface Water		
(ii). Ground Water		
(iii). Third Party Water		
(iv). Seawater/ Desalinated Water		
(v). Others		
Total volume of water withdrawal (in KL)		
Total volume of water consumption (in KL)		
Water intensity per rupee of turnover (water consumed/ turnover)		
Water intensity (optional)- the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in Kilo litres)		
(i). To Surface Water		
- No treatment		
- With treatment- please specify level of treatment		
(ii). To Ground Water		
- No treatment		
- With treatment- please specify level of treatment		
(iii). Sent to Third Party Water		
- No treatment		
- With treatment- please specify level of treatment		

Not Applicable

Not Applicable

Parameter	Current Financial Year 2022- 23	Previous Financial Year 2021- 22
(iv). Into Seawater		
- No treatment		
- With treatment- please specify level of treatment		
(v). Others		Not Applicable
- No treatment		
- With treatment- please specify level of treatment		
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.		

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

Response: The Company is currently not measuring Scope 3 emissions.

Parameter	Please specify unit	Current Financial Year 2022- 23	Previous Financial Year 2021- 22
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		
Total Scope 3 emissions per rupee of turnover			The Company is currently not measuring Scope 3 emissions
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? (Yes/No). If "Yes", name the external agency.			

5. With respect to the ecologically sensitive areas reported in Qs. 10 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, as none of the company's facility is in ecologically sensitive areas.

6. 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:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the Initiative
1	Solar Plant	During the year, the Company add 469.2 KWp and the total capacity increased to 1,975 KWp capacity	Reduction in GHG emissions
2	ZLD Plant	50 KLD capacity	Capacity Reduction in freshwater intake
3	Replacement of Fluorescent light into LED lights of 110 numbers	-	47,798 KWh savings/year
4	Installation of VFD for 1,000 cfm air compressor	-	52,500 KWh savings/year
5	Installation of Energy efficient IE3 motors	-	9,763 kWh Savings/year
6	Setting up of Solar plant proposed	950 KWp in Pune and 1,000 KWp in Manesar plant	Reduction in GHG emissions

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

Sona Comstar has an emergency procedure integrated into its management system for dealing with emergency situations, minimizing hazards to environment and human health. A list of potential emergency situations has been identified and the roles and responsibilities of all concerned personnel are also defined to handle the emergencies effectively. The safety officer is responsible for mock drills which are conducted at 6 months intervals whereas safety drills are conducted at 2 months intervals or as per plan to evaluate emergency preparedness. Training and awareness sessions are conducted for the employees and emergency handling teams to prepare them for actual emergency situations.

8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

There were no areas/materials in the value chain of the entity which have been identified as having significant adverse impact on the environment.

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

Nil

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.**

Six (6)

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

S. No.	Name the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1.	Confederation of Indian Industries (CII)	National
2.	Automotive Component Manufacturers Association (ACMA)	National
3.	Association of Indian Forging Industry (AIFI)	National
4.	Gurgaon Chamber of Commerce and Industries (GCCCI)	State
5.	Employers Federation of Southern India (EFSI)	State
6.	Indo American Chamber of Commerce	National

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

Name of authority	Brief of the Case	Corrective action taken
There are no instances of anti-competitive behavior undertaken by the Company and therefore there are no corrective actions taken or underway on any issues related to anti-competitive conduct, by the regulatory authorities against the Company.		

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain (Yes/No)	Frequency of Review by Board	Web Link, if available
			Nil		

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

1. **Details of Social Impact Assessments (SIA) projects undertaken by the entity based on applicable laws, in the current financial year 2022- 23:**

Name and brief detail 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
Not Applicable					

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

S. No.	Name of the project for which R&R is ongoing	State	District	No. of project affected families (PAFs)	%of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR.)

Not Applicable

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

Sona Comstar's Corporate Social Responsibility (CSR) program is designed to support and provide for social and community development, which *inter-alia*, focuses on the needs and aspirations of the communities in and around the plants of the company. In case there is a concern or grievance, the same can be logged with the security desk of the company or with the CSR team representative and adequate action will be taken, as deemed appropriate by the admin department and CSR team of the company.

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

	Current Financial Year 2022- 23	Previous Financial Year 2021-22
Directly sourced from MSMEs/ Small producers	44%	46%
Sourced directly from within the district and neighboring districts	70%	77%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
	Not Applicable

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

S. No.	State	Aspirational District	Amount Spent (in INR.)
			Not Applicable

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

No

(b) *From which marginalized/ vulnerable groups do you procure?*

Not applicable

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

Not applicable

4. *Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year 2022- 23), based on traditional knowledge:*

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit Shared (Yes/ No)	Basis of calculating benefit share
				Not Applicable

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

Name of authority	Brief of Case	Corrective action taken
		Not Applicable

6. *Details of beneficiaries of CSR Projects:*

S. No.	CSR Project	No. of persons benefited from CSR Projects	% beneficiaries from vulnerable & marginalized groups
1.	Contribution to Centre for Innovation Incubation and Entrepreneurship (CIIE Initiatives-IIMA- for the purpose of supporting and fostering entrepreneurship in India by providing ecosystem support and venture capital to early-stage enterprises	Community at large	
2.	Contribution to Foundation for Innovation and Technology Transfer (FITT): for conducting research in technology to promote innovations and incubations aimed at promoting sustainable development, that may have potential for commercialisation in the automotive industry.	Community at large	
3.	Sona Comstar Scholarship- Ashoka University: Scholarship shall be provided to eligible Women Scholars pursuing Computer Science or mathematics as their major/minor at Ashoka University situated at Sonipat. 14 deserving and meritorious women students from economically weak backgrounds, per year.	14 students	100%
4.	Renovation of classrooms, installation of Digital Smart Classes and renovation of water cooler room and installation of water purifier in Government School of Gurgaon, Haryana.	925 students	100%
5.	Construction/renovation and maintenance of basic infrastructure in 7 Government Schools in Tamil Nadu.	4,958 students	100%
6.	Distribution of National Flags- Har Ghar Tiranga Initiative	2,500 flags were distributed by the Company.	

Principle 9: Business 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.

Sona Comstar is predominantly a B2B company and sells its products predominantly to large OEMs. Sona Comstar ensures on time delivery in full to all its customers based upon the schedules shared by them. In case of any complaints, customers can raise the complaint with the Company's representative or send their complaints in mail to the company for addressing the grievance/ concern.

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

	As percentage to total turnover
Environmental and social parameters relevant to the product	Nil
Safe and responsible usage	Nil
Recycling and/or safe disposal	Nil

Note: Our products carry appropriate and adequate information as per customer requirements.

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

	Current Financial Year 2022- 23			Previous Financial Year 2021-22		
	Received	Pending at end of year	Remarks	Received	Pending at end of year	Remarks
Data Privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Customer Complaints	Nil	Nil	-	Nil	Nil	-

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

	Number	Reasons for recall
Voluntary Recalls	Nil	Not Applicable
Forced Recalls	Nil	Not Applicable

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.

Sona Comstar has established information security policy to protect itself against the cyber security and data privacy risks and ensure appropriate procedures to mitigate these risks in a timely manner. The approach is based on the International Standard ISO/IEC 27001 INFORMATION SECURITY MANAGEMENT. Sona Comstar has implemented a framework in the third party risk Management for all its vendors to comply with the IT security procedures as per Sona Comstar guidelines which is also part of their Non-Disclosure Agreement (NDA).

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

None

Leadership Indicators

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

All information is accessible on the company's website: <https://sonacomstar.com/> SONA LinkedIn page also offers information and regular updates about the products and services.

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

Sona Comstar is a B2B company and sells its products to larger OEMs predominantly. Sona Comstar while entering the business with its customers makes a declaration that they are REACH or IMDS compliant. They also perform business validation compliance as part of product development. This gives assurance to the customers about the product composition and safety. Further, for safe shipping of products, dimension and weight of packaging are mutually signed off by Sona Comstar and customer as per the global standards.

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

Not applicable

4. a. **Does the entity display product information on the product over and above what is mandated as per the local laws? (Yes/ No/ Not Applicable).**

If "Yes", provide details in brief.

- b. **Did your entity carry out any survey with regard to customer 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).**

a. Sona Comstar complies with all applicable regulations with respect to product information disclosure.

b. The company regularly carries out customer satisfaction survey to gauge the feedback of the customers on their products and services as well as read the ever-changing market trends and customer needs and aspirations. The FY 2022 survey clearly demonstrates satisfied customer base and brand loyalty towards our company, which is a result of company's continues innovation, customer-at first, and high-quality standards approach.

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

- (a). **Number of instances of data breaches along-with impact:**

Nil

- (b). **Percentage of data breaches involving personally identifiable information of customers.**

Nil

DECLARATION

[Regulation 34(3), read with Schedule V (Part D) of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015]

I, Vivek Vikram Singh, Managing Director & Group CEO of the Company, hereby declare that all the members of Board of Directors and Senior Management Personnel have affirmed compliance with the Code of Conduct of the Company for the financial year 2022-23.

For **SONA BLW Precision Forgings Limited**

Date: 3rd May, 2023
Place: Gurugram

Vivek Vikram Singh
Managing Director & Group CEO
DIN: - 07698495

Annexure - I

COMPLIANCE CERTIFICATE

[REGULATION 17(8) READ WITH PART B OF SCHEDULE II OF THE SEBI
(LISTING OBLIGATION AND DISCLOSURE REQUIREMENT) REGULATION, 2015]

To,
The Board of Directors,
SONA BLW Precision Forgings Limited
Sona Enclave Village
Begumpur Khatola, Sector 35, Gurugram
Haryana- 122004

In compliance with Regulation 17(8) read with Part B of Schedule II of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, we hereby certify that:

1. We have reviewed the Financial Statements and the Cash Flow Statement of Sona BLW Precision Forgings Limited for the Financial Year ended March 31, 2023 and to the best of our knowledge and belief, we state that:
 - a. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - b. these statements together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.
2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the Company's Code of Conduct.
3. We accept responsibility for establishing and maintaining internal controls for financial reporting. We have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and steps taken or proposed to be taken for rectifying these deficiencies.
4. We have indicated to the Auditors and the Audit Committee:
 - a. significant changes, if any, in the internal control over financial reporting during the year;
 - b. significant changes, if any, in accounting policies made during the year and that the same have been disclosed in the notes to the financial statements; and
 - c. instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Yours Sincerely,

Rohit Nanda
Group Chief Financial Officer

Vivek Vikram Singh
Managing Director and Group Chief Executive Officer
DIN: 07698495

Date: 3rd May, 2023
Place: Gurugram

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS OF SONA BLW PRECISION FORGINGS LIMITED FOR THE FINANCIAL YEAR ENDING MARCH 31, 2023

[Pursuant to Regulation 34(3) and Sub-para (10)(i) of clause (C) of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members of
SONA BLW Precision Forgings Limited
Sona Enclave, Village Begumpur Khatola,
Sector 35, Gurugram Haryana - 122004

- We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Sona BLW Precision Forgings Limited ("the Company") having CIN: L27300HR1995PLC083037 and having registered office at Sona Enclave Village Begumpur Khatola, Sector 35, Gurugram Haryana - 122004, produced before us by the Company for the purpose of issuing this Certificate, in accordance with the Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- In our opinion and to the best of our information and according to the verification (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company and the respective Directors, we hereby certify that none of the Directors on the Board of Directors of the Company as stated below for the Financial Year ended on March 31, 2023 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

S. No.	DIN	Name of Director	Date of appointment in current term
1.	00029664	Mr. Prasan Abhaykumar Firodia	27/01/2021
2.	00145529	Mr. Sunjay Kapur	05/07/2019
3.	00176902	Mrs. Shradha Suri	05/08/2020
4.	00289721	Mr. Subbu Venkata Rama Behara	05/07/2019
5.	01798942	Mr. Amit Dixit	05/07/2019
6.	07698495	Mr. Vivek Vikram Singh	05/07/2022
7.	08385423	Mr. Ganesh Mani	05/07/2019
8.	09041143	Mr. Jeffrey Mark Overly	12/02/2021

- Ensuring the eligibility for the appointment / continuity of every Director on the Board of Directors is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For **PI & Associates,**
Company Secretaries

Nitesh Latwal
Partner

ACS No.: A32109

CP No.: 16276

Peer Review No.: 1498/2021

UDIN: A032109E000272470

Date: May 03, 2023
Place: New Delhi

Annexure - K

**CERTIFICATE ON CORPORATE GOVERNANCE OF SONA BLW PRECISION
FORGINGS LIMITED FOR FINANCIAL YEAR ENDED MARCH 31, 2023**

[Pursuant to Regulation 34(3) and clause (E) of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,

The Members

SONA BLW Precision Forgings Limited

Sona Enclave Village Begumpur Khatola,
Sector 35, Gurugram Haryana - 122004

1. We have examined the compliance of the conditions of Corporate Governance by Sona BLW Precision Forgings Limited ("**the Company**"), for the financial year ended on March 31, 2023, as stipulated under Regulations 17 to 27 and clauses (b) to (i) and (t) of sub-regulation 2 of Regulation 46 and Para C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("**SEBI Listing Regulations**").
2. The compliance with the conditions of Corporate Governance is the responsibility of the Management of the Company. Our examination was limited to the review of procedures and implementation thereof, as adopted by the Company for ensuring the compliance with the conditions of the Corporate Governance stipulated in SEBI Listing Regulations. It is neither an audit nor an expression of opinion on the financial statements of the Company.
3. In our opinion and to the best of our information and according to our examination of the relevant records and the explanations given to us, and the declarations made by the Directors and the management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations for the financial year ended on March 31, 2023.
4. We further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For **PI & Associates**,
Company Secretaries

Sd/-

Nitesh Latwal

Partner

ACS No.: A32109

CP No.: 16276

Peer Review No.: 1498/2021

UDIN: A032109E000272492

Date: May 03, 2023

Place: New Delhi

CSR Impact Assessment

FY2022-23

SECTION 1: EXECUTIVE SUMMARY

This is a report on the Independent CSR Impact Assessment Report of the CSR activities undertaken by Sona Comstar in FY2022-23.

The CSR Impact Assessment exercise is based on the guidelines provided in:

1. The Companies Act 2013 Schedule VII, Sec 135
2. Bureau of Indian Standards (BIS) IS/ISO 26000:2010 Guidance on Social Responsibility
3. UN Sustainable Development Goals

Sona Comstar CSR interventions consist of six pillars aimed at strengthening and reinforcing the nation and society. The company has a well-defined and robust governance structure to oversee the implementation of the CSR policy outlined by the Board of Directors and monitor CSR projects as per the requirements of Section 135 of The Companies Act-2013.

Sona Comstar CSR projects for FY2022-23 are assessed under 2 thematic areas.

Thematic Area	Schedule 7 list	Name of Beneficiary
Sona Comstar-Samridh Bharat: This Program focuses on creating an enduring prosperity through environmental sustainability, ecological balance, and conservation of natural resources. Support projects to promote innovations, incubations and collaborate and contribute to programs launched by universities and institutions of eminence to promote innovation driven startups in technology	(ix) (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and	I. Sona -Comstar IIT Delhi Innovation in Mobility Program Foundation for Innovation and Technology Transfer (FITT) II. Centre for Innovation Incubation and Entrepreneurship (CIIE Initiatives-IIMA)
Sona Comstar-Saksham Bharat: This Program shall focus on measures like providing employability and promotion of skill development programs for the rural youth in numerous modules; empowering woman through self-help groups and promotion of livelihood and employment opportunities; promoting education, employment enhancing vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement; promote gender equality, empowering women, setting up homes and hostels for women and orphans etc.	(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;	III. Govt. School in Tamil Nadu Construction/ renovation and maintenance of basic infrastructure IV. Govt. School in Gurgaon Renovation of classrooms, Installation of Digital Smart Classes and renovation of water cooler room and installation of water purifier V. Sona Comstar Scholarship Ashoka University

The CSR projects also contributes to the following UN Sustainable Development Goals:



Goal 1: End poverty in all its forms everywhere



Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all



Goal 13: Take urgent action to combat climate change and its impacts

Impact and Relevance of Programs Sona Comstar-Samridh Bharat

- Creating a nation of job-creators and not just job-seekers is important for sustainable growth. And central to this, is the need for extensive collaboration between corporate industry, academia, and governments at the village, district, state and central levels.
- By contributing to incubators in central universities, Sona Comstar is investing in the future of the nation by supporting the development of new ideas, technologies, and businesses.
- The Sona Comstar Samridh Bharat initiative has supported five startups working in the mobility space. The Project has generated lots of interest in the EV space, leading to more collaboration and partnerships contributing to more success in the mobility startup space.
- The projects' efficiency & effectiveness is moderate, with some scope of improvement in improving the time lines required for implementation. Covid-related delays have resulted in some lags in implementation of the projects.

Impact and Relevance of Programs Sona Comstar-Saksham Bharat

- The Sona Comstar school projects are highly relevant. The provision of water, sanitation (toilet blocks) and hygiene facilities in schools by Sona Comstar secures a healthy school environment and protects children from illness and exclusion. It is a first step towards a healthy physical learning environment, benefiting both learning and health.
- When schools have appropriate, gender-separated facilities, an obstacle to attendance is removed. Girls are particularly vulnerable to dropping out of school, partly because many are reluctant to continue their education when toilets and washing facilities are not private, not safe, or simply not available.
- The projects' efficiency & effectiveness is high, with the spending on the requirements well planned and documented. The project activities are well researched and focused on maximizing impact.
- **4958 students** across seven schools in Tamil Nadu have been provided with segregated toilets for boys & girls, cleaning supplies, support staff for maintenance of toilets and renovation of school facilities
- **925 school children & 32 teachers** in Govt School Gurgaon have been provided clean drinking water and digital learning aids in their schools.
- **14 girl scholars** studying STEM education in Ashoka University have been provided scholarship securing their education for the next 3 years.

Best Practices

- All the five projects supported by Sona Comstar in FY2022-23 are ongoing- i.e they are operational for 1+3 years as per The Companies Act 2013. This long term investment demonstrates a commitment for investing in deep lasting social & environmental change.
- Sona Comstar leadership's mentoring of startups was very appreciated by the startups. It gave the startups insight on

the skills required for commercialisation and success of innovative ideas.

- Focussing on Water & Sanitation in schools – especially middle schools is strategic and well thought out. Only when the children stabilise in the middle school will they pursue further studies. This is especially true for girl students
- Incentivising girl students with scholarship to take up STEM education in Ashoka University contributes to gender support for STEM education.

Recommendations

- Good planning in selecting CSR programs and beneficiaries is evidenced in the Sona Comstar CSR projects. With progressive increase in the CSR funds in the coming years it is recommended to institutionalise the process of selecting implementing partners and beneficiaries by developing robust SOPs related to the CSR Functions. Spread out investments and funding on a Quarterly basis. Also, engage with stakeholders on a quarterly basis.
- While the school programs are very impactful, efficient and effective – it is recommended that the objectives of these initiatives be aligned with National programs. E.g. the school programs can be aligned to Swach Bharat : Swach Vidyalaya and the impact metrics of the project can be aligned to contribute to national development indicators.
- Delays in implementing CSR programs is to be expected in social development themes- due to the inherent risk of working in ambiguous and complex environment. It is recommended to implement quarterly reporting calendars to ensure that the delays are arrested and resolved efficiently.

Rating of CSR project

Based on the proprietary scoring algorithm, Bluesky has assessed the Sona CSR program with a Platinum category of performance of CSR Activity

The Platinum Category of the CSR Project performance demonstrates.

- Sustainability Commitment,
- Leadership Visionary on Social Responsibility,
- Stakeholder Partnership and Multi – organisational Alliances

In conclusion, Sona Comstar's CSR interventions and projects have a significant impact on society and the environment, and their contribution aligns with the Companies Act 2013, Schedule VII, Sec 135, and the UN Sustainable Development Goals. The overall purpose of the CSR Impact Assessment is for Sona Comstar to assess the benefits of its CSR efforts, strive to maximize the impact of its CSR programs, and identify areas for further engagement with the community.

Signed by

InGovern and BlueSky

Date : 26th April 2023

SECTION 2: BACKGROUND

CSR Impact Assessment is a process which is individual to the company and depends on factors such as the size of the company and its maturity in addressing the expectations of the community it operates in.

The purpose of the CSR Impact Assessment Report is for Sona Comstar to assess the impact of the activities of their CSR efforts, strive to maximize the impact of their CSR efforts and to identify areas for improvement and further engagement with the community.

About Sona Comstar

Sona Comstar is a leading global manufacturer of automotive powertrain systems and components. With over three decades of experience in the industry, Sona Comstar has established itself as a trusted and reliable partner for some of the world's leading automakers.

The company offers a wide range of products and services, including electric and hybrid powertrain solutions, transmission components, and precision forging and machining services. Their products are designed to meet the evolving needs of the automotive industry, which is rapidly transitioning towards electrification and sustainability.

Sona Comstar operates from multiple state-of-the-art manufacturing facilities located in India, Mexico, and the United States, with a combined production capacity of over 8 million units per year. The company's commitment to quality and innovation is reflected in its certifications, including ISO 9001, ISO 14001, and IATF 16949.

In addition to its core business of automotive powertrain systems, Sona Comstar is also involved in the development of next-generation technologies such as autonomous driving and connected vehicles. The company has a dedicated team of engineers and researchers who are working on cutting-edge solutions that will shape the future of mobility.

Sona Comstar CSR Policy

Sona Comstar's CSR interventions consist of Six pillars aimed to strengthen and reinforce the nation and the society:

- (I) Sona Comstar-Samridh Bharat
- (II) Sona Comstar-Swasth Bharat
- (III) Sona Comstar-Surakshit Bharat
- (IV) Sona Comstar-Saksham Bharat
- (V) Sona Comstar-Swachh Bharat
- (VI) Sona Comstar-Stree Shakti Bharat

In addition, all other areas/activities as may be prescribed under Schedule VII of the Act or the Rules, as amended from time to time.

Sona Comstar has a well-defined and robust governance structure to oversee the implementation of the CSR Policy and monitoring of CSR projects as per the requirements of Section 135 of The Companies Act-2013

<https://sonaComstar.com/files/documents/corporate-social-responsibility-policy-document-pOSeld.pdf>

The 5 programs assessed for FY 22-23 contribute to the following 2 thematic pillars.

Theme 1: Sona Comstar-Samridh Bharat

This Project focuses on creating an enduring prosperity through environmental sustainability, ecological balance, and conservation of natural resources. Support projects to promote innovations, incubations and collaborate and contribute to programs launched by universities and institutions of eminence to promote innovation driven startups in technology.

Theme 2: Sona Comstar-Saksham Bharat

This Project shall focus on measures like providing employability and promotion of skill development programs for the rural youth in numerous modules; empowering woman through self-help groups and promotion of livelihood and employment opportunities; promoting education, employment enhancing vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement; promote gender equality, empowering women, setting up homes and hostels for women and orphans etc.

Sona Comstar CSR Programs for Impact Assessment FY2022-23

The five programs considered for the CSR Impact Assessment exercise are:

- I. Sona -Comstar IIT Delhi Innovation in Mobility Project by the Foundation for Innovation and Technology Transfer (FITT) at Indian Institute of Technology, Delhi
- II. Centre for Innovation Incubation and Entrepreneurship at the Indian Institute of Management, Ahmedabad (CIIE Initiatives-IIMA)
- III. Government School in Tamil Nadu Construction/ renovation and maintenance of basic infrastructure
- IV. Government School in Gurgaon Renovation of classrooms, Installation of Digital Smart Classes and renovation of water cooler room and installation of water purifier
- V. Sona Comstar Scholarships at the Ashoka University

Scope of CSR Impact Assessment Exercise

- To assess the CSR Project for the relevance, impact, sustainability, efficiency, and effectiveness.
- To assess the CSR Projects performance as per the pre-defined targets defined in the MoU signed with Implementing Agency
- To assess if the objectives of the projects have been met.

Sampling for Stakeholder Feedback & Engagement

1. 10 Key Informant interviews
2. 8 Focus Group Discussions

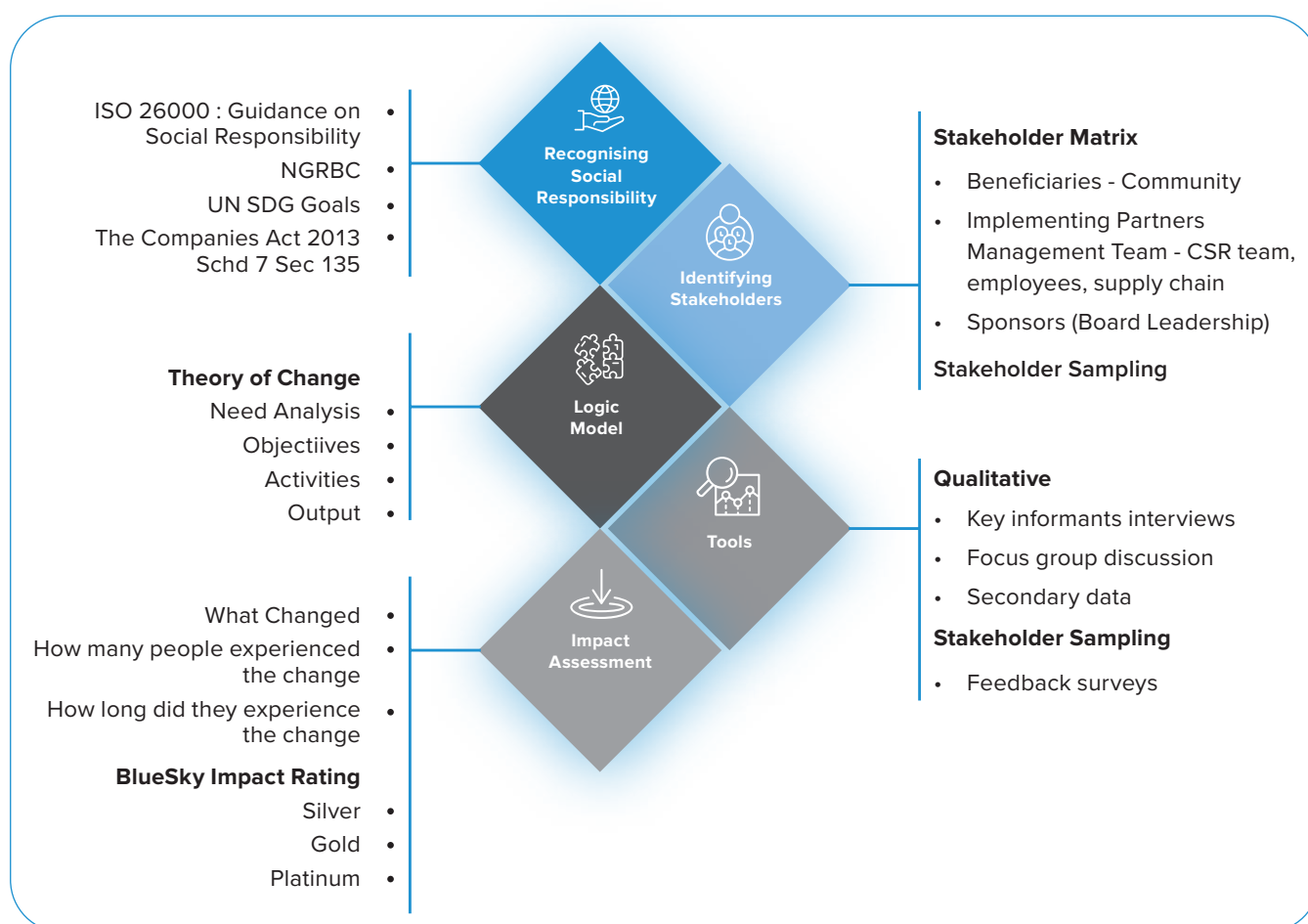
Rating of CSR Programs

Based on the proprietary scoring algorithm, BlueSky has assessed the Sona CSR Project with a Platinum category of performance of CSR Activity. The Platinum Category of the CSR Project performance demonstrates:

- Sustainability Commitment
- Leadership Visionary on Social Responsibility
- Stakeholder Partnerships and Multi-organisational Alliances

SECTION 2. IMPACT ASSESSMENT METHODOLOGY

BlueSky Accredited Quality Process



The analysis and findings of this report is based on the following process:

- Desk review of the existing data of the project being implemented. - Planning & Implementation of the program, its monitoring processes of recognizing social responsibility (why the project), identifying key stakeholders and beneficiaries (who of the project)
- Stakeholder feedback from key stakeholders of the project – Beneficiaries of Implementing partners, Representatives of Implementing partners, CSR Team etc. Qualitative feedback and Quantitative metrics have been collected through

interactions and feedback from the key stakeholders and beneficiaries of the program.

- Documentary evidence on the activities, outputs and outcomes is as provided by the client.

The data so collected is triangulated to arrive at the impact of the CSR program.

Social Impact Definition

Outputs: are the Project activities we do or accomplish that help achieve outcomes.

Outcomes: are the short-term results, the delta difference brought about because of those activities for individuals, families, groups, or communities.

Impact: is the long-term results of the same outputs. examines the significance of the intervention and its higher-level results, meaning how much it mattered to those involved.

Relevance: The extent to which the Project Objectives and design respond to beneficiaries. The relevance is context specific to the geography or culture in which the intervention is being implemented.

Effectiveness: The extent to which an intervention is achieving or has achieved its objectives. This includes whether an intervention has attained its planned results, the process by which this was done, which factors were decisive in this process and whether there were any unintended effects.

Efficiency: The extent to which the project activities deliver, or is likely to deliver, results in an economic and timely way.

Sustainability: The extent to which the net benefits of the intervention continue or are likely to continue.

InGovern Research Services

InGovern is a pioneer in corporate governance advisory and shareholder activism in India. Since 2010, InGovern has advised investors and Indian companies on governance matters, including on enhancing shareholder value through better corporate governance (CG) practices. The vision and goal of InGovern is to advice and develop “purpose-led” Indian companies.

BlueSky Sustainable Business LLP

BlueSky is an Accredited Inspection Body for social service projects as per ISO/IEC 17020:2012, which specifies requirements for the competence of bodies performing inspection and for the impartiality and consistency of their inspection activities.

BlueSky is accredited by NABCB -National Accreditation Board for Certification Bodies, Quality Council of India to conduct assessments of social projects. The BlueSky impact assessment inspection methodology and the consequent Impact assessment report & certificate conforms to the guidance available in:

- The Companies Act 2013 Schd VII, Sec 135 and its amendments
- Bureau of Indian Standards (BIS) IS/ISO 26000:2010 Guidance on Social Responsibility
- UN Sustainable Development goals

SECTION 3: KEY FINDINGS

Theme 1: Samridh Bharat

Project 1: Sona Comstar IIT Delhi Innovation in Mobility Project

Foundation for Innovation and Technology Transfer (FITT), a society registered under the Societies Registration Act 1860, has its office at Hauz Khas, New Delhi and operates the Technology Business Incubation Unit (TBIU) on IIT Delhi campus. TBIU has been instrumental in converting novel technological concepts and ideas into commercially viable opportunities. The IIT Delhi incubator Project is inclusive and open to people outside of the IIT system.

Project Duration : Ongoing Project of 4 years duration: FY2020-21 to FY2023-24

In FY2022-23, FITT has initiated the process of identifying the startups to support. They have received 28 applications and are in the process of identifying the beneficiary startups for FY2022-23.

FITT's performance in identifying startups in the previous years is tabled below:

	Year	Eligible Candidates	Initial Shortlisting	Final Selected
1 st year of application	FY2020-21	23	5	2
2 nd year	FY2021-22	18	7	2
3 rd year	FY2022-23	28	Work in progress	Work in progress

CSR Project Objectives

- To provide requisite physical infrastructure to incubators
- Funding support to take ideas to proof of concept/ product prototyping and IP stage to 2 startups per year
- Mentoring support from IIT Delhi faculty and experts
- Mentoring support from Sona Comstar Leadership
- Create opportunities whereby Incubator(s) can engage with venture capitalists and industry to take innovations into commercialisation.

Activities provided to startups under the Program:

- **Financial support up to INR 80 Lakhs** is provided as a grant in aid in 3 or 4 tranches as per the progress made under predetermined milestones decided based on the project's objectives.
- **The incubation, mentorship and networking opportunities are offered for approximately 6 months** even after the completion of this incubation period.

Details of selected startups in FY2020-21

1. Quanteon Powertrain Private Limited

Project Title	Axial Flux Motor Powered E-Axle “Sudarshan Chakra”
Product Details	The project aims to develop an E-Axle powered by Axial flux motor. The developed solution will be designed to be compact in length and uses an ingenious arrangement for siting. The initial study and simulations developed by the start-up proves that the E-axle will be more efficient than the existing solutions and generate much higher torque in the deployable speed range.
Expected Outcomes	With the support grant provided under SCIDIP, the final expected outcomes of the projects are: <ol style="list-style-type: none"> Proof of concept a unique efficient E-Axle design Establishing a new line of product design for EVs

2. inGO Electric Private Limited

Project Title	Variator coupled drive train with Magnet-free motor for high performance 2w EV
Product Details	The project targets development of an Indigenous high performance, and cost-effective electric conversion kit for Two Wheelers. The developed drivetrain for scooters will be an enabler for retro fitment of ICE scooters & also targets to supply to other OEMs for new scooters.
Expected Outcomes	With the support grant provided under SCIDIP, the final expected outcomes of the projects are: <ol style="list-style-type: none"> Drivetrain Development and Functional Testing with redesigned CVT clutch Performance Validation by retrofitment Certifications for the developed kit

Details of selected startups in FY2021-22

1. Creatara Mobility

Project Title	Modular Vehicle Platform and Motor and rear suspension mounting system
Product Details	It is proprietary mounting system that enables fixed distance between the output shaft of mid mounted motor and the rear wheel axis. Battery pack design & battery pack mounting system: Proprietary removable battery pack design that is multi-functional with in-depth ergonomic considerations. The battery pack is designed to dock and un-dock easily and minimal effort to carry for charging from the nearest power outlet.

2. P3C Technologies:

Project Title	Perovskite solar cell
Product Details	Perovskite solar cell is a solution-processed thin film solar cell that can directly deposit on various substrates like glass, metal and plastic. Therefore, the PSC has potential to make whole car self-powered. Since it is a solution processed technology, it can be deposited on every metallic and plastic part of car. Again, if we talk about the numbers, PSC can generate 500W in 2 meter ² in 1 hour span. We have already been depositing 2 layers present in PSC using our indigenous technology.
Expected Outcomes	Objectives achieved till date: <ol style="list-style-type: none"> Electron transport layer on glass and metal Perovskite layer on glass and metal ETL/Perovskite layer on metal of dimension 166cm² Transparent conductive oxide in glass Electron transport layer on glass TCO/ETL/Perovskite layer on glass substrates of dimension 100 cm²

Quote from FITT Spokesperson

- The biggest challenge the startups face is the speed of commercialisation. When Sona Comstar leadership, who are experienced in running profitable companies, mentor the startups, it gives good insight in commercialisation of the startup ideas.
- All startups do not succeed and hence financial and other support from donors like Sona Comstar is critical for the startup eco system to thrive.

Quote from Founder of startup

- With the guidance available to us in the Sona Comstar IIT Delhi Innovation in Mobility Project, Our product has developed to become very attractive to investors as it has impact on environment and society. There is a huge interest in our startup by businesses as it reduces carbon emission.
- The mentoring provided by FITT was extremely important but if it is extended a little longer it will be very useful. Being a startup – some ideas take a little longer to stabilise.

Project 2 : Centre for Innovation Incubation and Entrepreneurship at the IIMA

Set up at IIM Ahmedabad as a Centre of Excellence with support from the Government of India's Department of Science and Technology and Government of Gujarat, CIIE is the epicentre of The Innovation Continuum. It was established in in 2002 as an

entrepreneurship centre at IIM Ahmedabad. In 2007-08, CIIE launched and incorporated the technology business incubator. Over the years it diversified into entrepreneurship research and publications, accelerators, venture funds, learning tools and innovation partnerships.

Project Duration : Ongoing Project of 4 years duration: FY2021-22 to FY2025-26

CSR Project Objectives

- Sourcing and generation of venture activities
- Incubation of early-stage ventures
- Access to capital sources

Activities provided to startups under the program:

- **Evaluate 10+ startups** at prototype & marketing stage and select 2 startups to receive:
 - 1) Business & technical mentoring through the program
 - 2) Seed support from CIIE
 - 3) Technical Mentorship & Business Mentorship through Sona Group and CIIE
- **Identify 7 early-stage startups** (working in Industry 4.0 Tech, Agri-Tech, Clean Tech and Civic Tech sector) with catalytic seed support.
- Contribution of Rs. 1.20 crores annually for FY21-22, FY22-23, and FY23-24
- Creation of **-7000 sq. ft. incubation space** 'Dr. Surinder Kapur Innovation Hub' in upcoming **32,000 square feet facility of CIIE**

Catalytic seed support:

- Strategic advisory through one-on-one mentoring & guidance to early-stage startups developing innovative solutions for industry

- Seed Support for innovative startups

Details of selected startups in FY2022-23

- In this program, till date, one startup has been identified. The First tranche of payment received in June 2022, Second tranche received by March 2023 and the third tranche received by March 2023
- Startup Renkuba has been identified as the first beneficiary. The startup is engaged in developing an AI-powered 3D glass design and Motion-free Optical Tracking Technology that increases the solar panel energy yield by 20% and reduces the cost of energy generation by 12%.

Theme 2: Saksham Bharat

Project 3: Supporting Government Schools in Tamil Nadu

Water, sanitation and hygiene in schools refers to a combination of technical and human development components that are necessary to produce a healthy school environment and to develop or support appropriate health and hygiene behaviours.

Girls are particularly vulnerable to dropping out of school, partly because many are reluctant to continue their education when toilets and washing facilities are not private, not safe, or simply not available. When schools have appropriate, gender-separated facilities, an obstacle to attendance is removed. Thus, having gender segregated toilets in schools particularly matters for girls.

Sona Comstar has been supporting schools in Tamil Nādu on water, sanitation and hygiene since 2015. It identifies a few schools every year and continues to support these schools over the years.



S. No.	School Name	Location	No of Boys	No of Girls	Total students	Serviced from	No of Restroom buildings	Restroom Area in Sq.ft /each
1	Government Higher Secondary School	MM Nagar, Chengalpattu Dist.	420	291	711	2015	2	401
2	Government Higher Secondary School	Vandalur, Chengalpattu Dist.	390	380	770	2016	2	401
3	Government Higher Secondary School	Nellikuppam, Chengalpattu Dist.	353	328	681	2017	2	565
4	Government Higher Secondary School	SP Kovil, Chengalpattu Dist.	340	310	650	2018	2	565
5	Government Girls Higher Secondary School	Padappai, Kanchepuram Dist.	0	1100	1100	2020	2	565
6	Government Higher Secondary school	Manampathy, Chengalpattu Dist.	360	179	539	2021	2	602
7	Government Higher Secondary School	Chunambedu, Chengalpattu Dist.	267	240	507	2022	2	602

Government School in Tamilnadu Chunambedu

- Chunambedu High School is a co-educational school located in Chengalpattu District of Tamilnadu. 500 students from grade VI to XII attend the school.
- The school campus has a large campus and is situated on the main road. It has wild forest growth in the back of the school.

Activities and Outputs in FY 2022-23

- 7 schools in Tamilnadu, with 4958 students** are supported by providing consumables and **2 cleaning staff** to maintain the clean toilets built by Sona Comstar since 2015.
- School-1-Maraimalainagar school-tiling and plumbing work carried at 6 number of restroom cubicles for boys. Closet renovation, restroom painting, sanitation board fixing at 8 no. of restroom cubicles for girls.
- School 7 Chunambedu -construction of restroom project for girls 8 cubicles for girls and renovation of one classroom & one library (included painting work and tiles work)

Stakeholder Feedback

Stakeholder Feedback on Impact of Bathrooms from Boy students

- The new toilets are clean. We wash hands as there is good water facility.
- The earlier toilets were not good, and we used to urinate outside in open place outside the school. It was embarrassing as the passersby in the bus stand could see us. There was stinking smell always in the old bathrooms as there was no running water.

Stakeholder Feedback on Impact of Bathrooms from Girl students

- We are using the new bathrooms frequently as water is sufficient and cleanliness is good.
- The toilets are near to classrooms so it easily accessible unlike the old ones which was at the end of the compound.
- Changing of pads is now possible in the toilets and because of that, we do not skip the menstrual days (three to four days).

- We are asking our parents to construct toilets in the house also and we are also educating the parents on usage of toilets. Hygiene practices, like washing hands after defecation or urination, change of sanitary napkins regularly has improved and we are happy to have such toilets.

Stakeholder Feedback on Impact of Bathrooms from Teachers

- "We have to agree that because of toilets, girl student attendance has increased" and parents are happy to see the girl students are regular to school.
- "Earlier, boys would go outside the school campus to urinate and not come back for few classes. But now with the toilets inside the school compound we see better attendance in classes."

Stakeholder Feedback on Impact of renovation of Library & Computer room

- The renovated library and computer room attracts more students to visit it. The recent circular from the Government that the schools should have one hour as reading period in the library has an added advantage for the students.
- The relevant subjects are taught in the computer, visually, particularly the science, maths etc., and that brings significant changes in the academic performance. The utilisation of computer room has increased a lot due to the renovation.

Case Study

Bhargavi, 10th class student, regularly visits the library and refers to the history books. She explained the story of "chozha" kingdom in the prayer, time and has also won a prize at an inter school competition. The story telling was excellent and it is the best example that a student utilized the library. She got the talent of storytelling and teachers are encouraging the girl in providing more books. The knowledge levels of the students have improved and there is a increase in the students visiting the library.

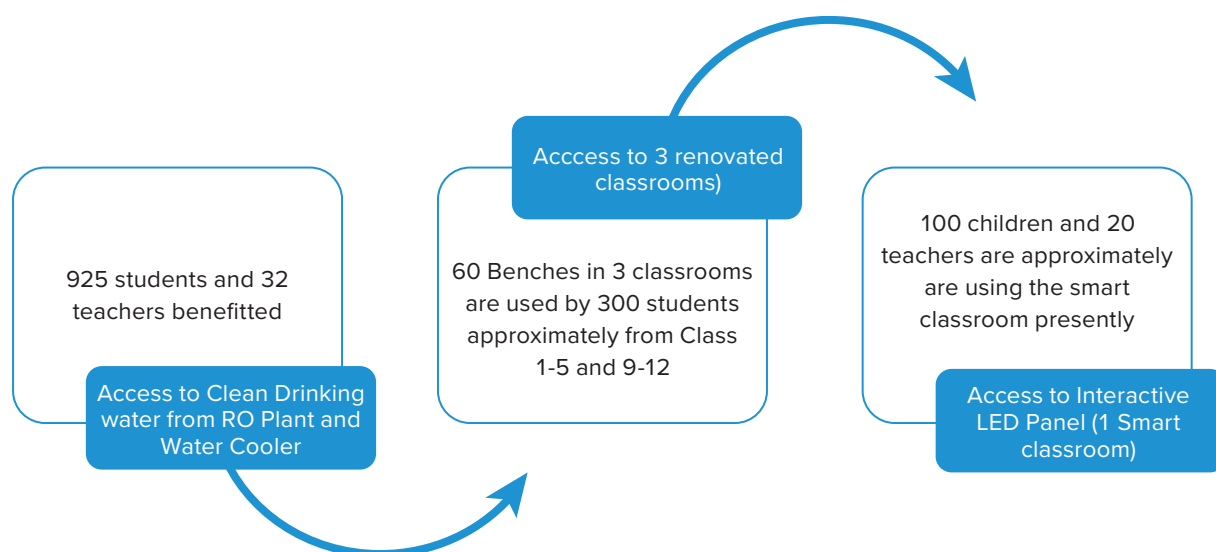
Project 4: Senior Secondary School, Narsingpur Gurgaon

- The school (School Code 4341) has a total of 925 students from Grade 1st to 12th, which is coeducation and 32 schoolteachers.
- The children in the school come from nearby areas and belong from underprivileged background. Parents of the children are daily wage workers, contractual workers etc.
- The school was earlier dependent on nearby sources for drinking & sanitation water. The TDS level of water was very high which was not safe for drinking. Children would bring their own bottles to the school for drinking water and had to rely on the same bottle till the end of their day. This also led to children drinking less water in the school.
- The school also faced challenges in 3 classrooms like poor sitting arrangements for students, lack of benches and desks, poor windows, no fans, no chairs and table for teachers, no smart classrooms etc.
- The 3 classrooms were underutilized and used as storerooms. Children would have to sit outside their classrooms in the corridor on the ground for studying.

Activities and Outputs

- **1 RO Machine (250 Lph), 1 Water Cooler (100 ltrs capacity)**, Drinking water area (tiling work)
- AMC of RO Machine for 5 years
- Renovation of 3 classrooms – Fixing doors, floor tiles, Plaster and Painted walls of the 3 classrooms, Welded windows with mosquito nets, repairing of electricals, new tube lights and fans.
- **Furniture – 60 Benches** (20 benches each in 3 classroom), Chair and Tables for School teachers in 3 classrooms, Curtains in 3 classrooms
- 1 Flag hoisting area with paint.
- Interactive Display Panel – 75” LED with keyboard and inbuilt mouse and dongle for one classroom (warranty of 3 years available)
- 1 extra room renovation next to RO machine room which is also used by schoolteachers as staff room sometimes as teachers currently do not have any dedicated staff room in the school.

Utilisation of support provided by Sona Comstar



Key Outputs

- Installation of RO Plant and water cooler has provided better access to drinking water for all the **925 school children and 32 schoolteachers**. There is even cold-water during summer season.
- Post renovation of 3 classrooms, children now have access to better sitting arrangements which have enabled them to study better. Teachers also have better access to sitting arrangements for themselves to teach students efficiently.
- Teaching method changed after Interactive Display panel (LED) was installed by Sona Comstar thereby making 1 of the classrooms to be Smart Classrooms
- There has been a marked improvement in school attendance of school children after the renovation of 3 classrooms and installation of RO machine and water cooler in school. This was validated by all the stakeholders interviewed – children, teachers, principal.
- Improvement in terms of Children's retention of classroom sessions have been observed. Post the installation of Digital boards (LED Panels), children are learning online through e-sessions wherein digital display, audio-visual method of teaching has improved their retention power.
- Post installation of Smart classroom (Interactive Panel LED) students have now gained technical knowledge on how to use internet and search materials online.

- Children now have qualified for the NMMS (National Merit Mains Scholarship) exam, a govt scholarship provided by Haryana government for class 8th – 12th students. Children in class 7th who score the best are selected and receive INR 1000 per month from 8th to 12th class 5 children qualified this exam this year from the school. With the renovation work done in school, now more students feel motivated to apply for such scholarship exams and other government support programs like Buniyaad.

Stakeholder Quotes

- “Children never thought that they will have ever access to such good quality of classrooms, benches and desks, or smart TVs for learning. Since renovation they are now very happy especially with the classrooms and water facility” – School Teacher, Subodh, Science teacher.
- “Children learning capabilities have improved a lot with the use of smart classrooms made by Sona Comstar. The Smart classroom not only helps students but also improves teachers teaching capacity to teach students better. From science diagrams to audio-visuals of maths classes, landforms to other different geography related topics; everything we are able to cover and teach perfectly to students. Earlier this was not possible to draw so many items on the board and explain. With smart classrooms, teachers are able to utilize their time better in teaching students” – School Teacher, Punam, Geography teacher.
- “Few children in my classrooms have started to attend school regularly whereas earlier before the renovation of classrooms, they would be irregular to school” – Students (female group).

Project 5: Sona Comstar Scholarship Ashoka University

- International Foundation for Research and Education (IFRE) is the parent body of Ashoka University. Ashoka is India's pioneering Liberal Arts and Sciences University.
- Ashoka University has an established track record of over ten years in undertaking projects/ Project s in the field of “education”, with an emphasis on the development of 21st Century skills and leadership attributes inculcating a strong civic responsibility in their students, making them well rounded, socially conscious and responsible citizens.
- Ashoka aims to provide access to quality education to all deserving students, irrespective of their socio-economic background.
- Ashoka University is committed to making its world-class education accessible & affordable for students from all walks of life. This is made possible through their need-based Financial Aid philosophy. While admission to Ashoka

University is based on academics, extra-curricular activities and other holistic principles, financial aid is assessed entirely based on the financial standing of the student's family.

- Ashoka university endeavours is to provide necessary financial support which can help admitted candidates bridge the gap between the cost of the Project and their ability to pay.
- Ashoka has approximately 33 corporate donors and 6 foundations supporting the scholarship program.

Activities & Outputs

As per the agreement between Sona Comstar and IFRE, Sona Comstar is supporting scholarship of 14 deserving and meritorious women students from economical weaker backgrounds for three years of their undergraduate Project at Ashoka University starting academic years 2022-23, 23-24 and 24-25.

Scholarship shall be provided to eligible Women Scholars pursuing Computer Science or maths as their major/minor stream of study in Ashoka University.

- 2 students would be provided full scholarship
- 4 students 65% of the scholarship
- 8 students 50% of scholarship.

Stakeholder Feedback

Stakeholder Feedback Student 1:

- I am currently pursuing a minor in creating writing. But studying in Ashoka has strengthened my resolve to take up Biology and contribute my writing skills for the BioSociety journal for biosciences. I am very thankful to the scholarship as it would have been impossible for me to pursue my studies in Ashoka without this help.

Stakeholder Feedback Student 2:

- I am currently pursuing Computer science. I have varied interests - I have published book of poems and also made an app to help old people. I am grateful to be provided the scholarship as it has given me an opportunity to pursue my varied interest which will contribute to make this world a better place.

In conclusion, Sona Comstar's CSR interventions and projects have a significant impact on society and the environment, and their contribution aligns with the Companies Act 2013, Schedule VII, Sec 135, and the UN Sustainable Development Goals. The overall purpose of the CSR Impact Assessment is for Sona Comstar to assess the benefits of its CSR efforts, strive to maximize the impact of its CSR programs, and identify areas for further engagement with the community.