

# Business Responsibility and Sustainability Report

## SECTION A- GENERAL DISCLOSURES

### I. DETAILS OF THE LISTED ENTITY

S. No.	Question	Response
1.	Corporate Identity Number (CIN) of the listed 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	<a href="mailto:investor@sonacomstar.com">investor@sonacomstar.com</a>
7.	Telephone	+91-124-4768200
8.	Website	<a href="https://sonacomstar.com/">https://sonacomstar.com/</a>
9.	Financial year for which reporting is being done	1 <sup>st</sup> April 2024 - 31 <sup>st</sup> March 2025
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 6,21,71,79,750 divided into 62,17,17,975 equity shares of INR 10/- each
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Rohit Nanda Group CFO Telephone: +91 124 476 8200 Email id: <a href="mailto:investor@sonacomstar.com">investor@sonacomstar.com</a>
13.	Reporting boundary- Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Consolidated
14.	Name of assurance provider	Grant Thornton Bharat LLP
15.	Type of assurance obtained	Reasonable assurance

### II. PRODUCTS/SERVICES

#### 16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacture of parts and accessories for motor vehicles	93

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Differential gears	29301	27
2	Differential assembly	29301	25
3	Motor & Motor sub-assemblies	29304	36
4	Others	29301	12

### III. Operations

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

Location	Number of Plants	Number of Offices*	Total
National	7	5	12
International	4	4	8

\*Offices include R&D Centres and Engineering capability centres

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

Locations	Number
National (No. of States)	Pan-India
International (No. of Countries)	North America, Europe, and 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 57%.

**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 69% of our revenue from direct supplies to global OEMs.

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

No	Particulars	Total (A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
Employees						
1	Permanent (D)	1,495	1,373	91.84%	122	8.16%
2	Other than Permanent (E)	3	3	100.00%	0	0.00%
3	Total employees (D + E)	1,498	1,376	91.86%	122	8.14%
Workers						
1	Permanent (F)	318	286	89.94%	32	10.06%
2	Other than Permanent (G)	3,203	3,042	94.97%	161	5.03%
3	Total Workers (F + G)	3,521	3,328	94.52%	193	5.48%

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

No	Particulars	Total (A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
Differently Abled Employees						
1	Permanent (D)	4	4	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total differently abled employees (D + E)	4	4	100%	0	0%
Differently Abled Workers						
1	Permanent (F)	0	0	0%	0	0%
2	Other than Permanent (G)	0	0	0%	0	0%
3	Total Workers (F + G)	0	0	0%	0	0%

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

Particulars	Total (A)	No. and percentage of Females	
		No(B)	%(B/A)
Board of Directors	9	2	22.22%
Key Management Personnel	4	0	0.00%

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

	FY 2024-25			FY 2023-24			FY 2022-23		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	11%	21%	12%	12%	28%	13%	17%	13%	16%
Permanent Workers	3%	30%	5%	3%	24%	5%	4%	29%	7%

Note: This data is for motor and driveline division

**V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)**

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity*	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed 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
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
10	Sona BLW Edrive Mexicana, S.A.P.I. De C.V.	Subsidiary	100	Yes
11	Novelic d.o.o. Beograd – Zvezdara	Subsidiary	54	Yes
12	Novelic SRL	Subsidiary	54	Yes
13	Novelic ESC DOOEL Skopje	Subsidiary	54	Yes
14	Nirsens d.o.o. Beograd-Zvezdara	Subsidiary	54	Yes
15	Novelic GmbH	Subsidiary	54	Yes

\*Percentage holding in subsidiaries represents aggregate percentage of shares/voting power held by the Company and/or its subsidiaries.

Note: The Company holds more than 20% in Clean Max Calypso Private Limited and Clean Max Nova Private Limited. However, the Company does not exercise significant influence or control on decisions of the investees. Hence, not being construed as associate company.

**VI. CSR DETAILS**

**24. Provide the following CSR details**

- Whether CSR is applicable as per section 135 of Companies Act, 2013 - Yes, CSR provisions are applicable as per section 135 of the companies Act, 2013.
- Turnover (in INR) - 35,460.21 million
- Net worth (in INR) - 54,210.47 million

## VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, the Company has a separate email id i.e. <a href="mailto:sbpl@sonacomstar.com">sbpl@sonacomstar.com</a> for reporting any grievance and complaints and the policy is available on the website of the Company at <a href="https://sonacomstar.com/policies-and-codes">https://sonacomstar.com/policies-and-codes</a>	0	0	No complaints were filed during the financial period.	0	0	No complaints were filed during the financial period.
Shareholders and Investors	Yes, <a href="http://sonacomstar.com/policies-and-codes">http://sonacomstar.com/policies-and-codes</a> The Company has separate e-mail id i.e., <a href="mailto:investor@sonacomstar.com">investor@sonacomstar.com</a> for shareholders for sending their queries and grievances.	7	0	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: <a href="https://www.bseindia.com/stock-share-price/sona-blw-precision-forgings-ltd/sonacoms/543300/">https://www.bseindia.com/stock-share-price/sona-blw-precision-forgings-ltd/sonacoms/543300/</a> For NSE: <a href="https://www.nseindia.com/get-quotes/equity?symbol=SONACOMS">https://www.nseindia.com/get-quotes/equity?symbol=SONACOMS</a>	30	0	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: <a href="https://www.bseindia.com/stock-share-price/sona-blw-precision-forgings-ltd/sonacoms/543300/">https://www.bseindia.com/stock-share-price/sona-blw-precision-forgings-ltd/sonacoms/543300/</a> For NSE: <a href="https://www.nseindia.com/get-quotes/equity?symbol=SONACOMS">https://www.nseindia.com/get-quotes/equity?symbol=SONACOMS</a>
Employees and workers	Yes, the Company has a separate email id i.e., <a href="mailto:sbpl@sonacomstar.com">sbpl@sonacomstar.com</a> for reporting any grievance and complaints for its workers in the policy, which is available at <a href="https://sonacomstar.com/policies-and-codes">https://sonacomstar.com/policies-and-codes</a> . Further, Complaint of Sexual Harassment can be made can also be submitted in soft copy at <a href="mailto:posh-driveline@sonacomstar.com">posh-driveline@sonacomstar.com</a> for driveline business and at <a href="mailto:posh-motor@sonacomstar.com">posh-motor@sonacomstar.com</a> for motor business, as per the POSH policy of the Company available on the website of the Company	0	0	No complaints were filed during the financial period.	0	0	No complaints were filed during the financial period.
Customers*	Yes, the Company has a separate email id i.e. <a href="mailto:speakup.sbpl@sonacomstar.com">speakup.sbpl@sonacomstar.com</a> for reporting any grievance and complaints and the policy is available on the website of the Company at <a href="https://sonacomstar.com/policies-and-codes">https://sonacomstar.com/policies-and-codes</a>	0	0	No complaint was filed during the financial period.	0	0	No complaint was filed during the financial period.
Value Chain partners	Yes, the Company has a separate email id i.e. <a href="mailto:speakup.sbpl@sonacomstar.com">speakup.sbpl@sonacomstar.com</a> for reporting any grievance and complaints and the policy is available on the website of the Company at <a href="https://sonacomstar.com/policies-and-codes">https://sonacomstar.com/policies-and-codes</a>	0	0	No complaints were filed during the financial period.	1	0	During the year under review, the Company has received one complaint from one of the suppliers in terms of the Vigil Mechanism Policy of the Company, the matter was reported to the Ethics Committee of the Company. The matter was investigated by the Ethics Committee and was also placed before the Audit Committee. The disciplinary action was taken against the delinquent employee.

Note: \* Complaints refer to number of issues or incidents reported by the general public/ end users directly to the company or through any social media or other communication channels.

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	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 designed to promote transparency in the system, adherence 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. Most of 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, besides 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 prioritises the well-being of its employees, complies with legal norms, maintains operational efficiency & continuity, 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. Respective Plant management teams, along with key facility workers, are responsible for implementing adequate safety policies, procedures, and measures from a corporate governance standpoint.	Health and Safety related incidents may cause disruption, impact employee morale, and business reputation leading to negative financial implications.
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 minimise the impact on environment while maximising safety, economic and social impact. Our manufacturing facilities are IATF 16949 certified which stands for continual improvement, emphasising defect prevention, and reduction of variation and waste in the supply chain and assembly process.	Defective products may account for product recalls. Product recalls can also impact consumers' quality perception, which can result in reputational harm damage. Product recall may increase cost due to product replacements and the creation of product fixes, apart from the litigation cost.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	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 optimising the amount of material utilised 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 <sup>st</sup> March 2025, we derived 36% of our sales from BEV. We have won 58 EV programs across 32 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 optimise 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.
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.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Waste Management	Risk and Opportunity	Safe management of both hazardous and non-hazardous wastes is an important business conduct issue for every manufacturing 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.	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

### POLICY AND MANAGEMENT PROCESSES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. c. Web Link of the Policies, if available			<a href="https://sonacomstar.com/policies-and-codes">https://sonacomstar.com/policies-and-codes</a>						
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, ISO 27001, Ford Q1, JLR-Q TPM, ENMS, ASES, and VQE								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Refer to Sustainability Report FY 2023-24 for ESG Goals and Targets								
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 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 message 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: <a href="mailto:investor@sonacomstar.com">investor@sonacomstar.com</a>
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: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	

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.									Quarterly and annually								



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.

S. no	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The Policies on Quality, Safety, Health, and Environment are subject to various internal and external audits/reviews as part of ISO certification process, ongoing periodic customer assessments and internal audit. This includes customer audits, limited assurance of certain key ESG parameters by an independent auditor, impact assessment of CSR activities etc. Through these audits and evaluations, working of policies under various principles is validated/checked/verified.								

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

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

### PRINCIPLE 1 BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

#### Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of directors	5	1) Prohibition of Insider training 2) Training on Anti-bribery and corruption 3) Training on Anti-money laundering 4) Training on Trade Sanctions 5) Training on evolving trends and best practice	43.18%
Key Managerial personnel	5	1) Code of Conduct & Business Ethics 2) Code of Conduct for Prohibition of Insider Trading 3) Awareness on POSH 4) E Module: Safety, Health & Environment 5) Data Privacy & Data Protection	100.00%
Employees other than BoD and KMPs	467	Ethical Compliance, Cyber Security, Data Loss Prevention & MIP, Prevention of Sexual Harassment, 7 QC Tools, SPC, MSA, CQI- 9, CQI-11, CQI-12, Problem Solving through TRIZ Methodology, Anzen Leader Safety Program, PFMEA, VMC Programming1) The training initiatives have led to measurable improvements in employee productivity, safety awareness, and process efficiency across departments. 2) Regular upskilling programs have enhanced workforce capability, resulting in better compliance with operational standards and reduced error rates. 3) Training sessions focused on sustainability and responsible practices have strengthened our employees' understanding of ESG principles, contributing to a more informed and accountable workplace culture.	100.00%
Workers	186	Code of Conduct & Business Ethics, Awareness on POSH, Safety DOJO, Product DOJO, 5- Senses, Production Rules, Process DOJO, Maintenance DOJO1) The training initiatives have led to measurable improvements in employee productivity, safety awareness, and process efficiency across departments. 2) Regular upskilling programs have enhanced workforce capability, resulting in better compliance with operational standards and reduced error rates. 3) Training sessions focused on sustainability and responsible practices have strengthened our employees' understanding of ESG principles, contributing to a more informed and accountable workplace culture.	100.00%

Remarks: Data pertains to Driveline and motor division.

#### EI-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)

During FY 2024-25, there were no fines/penalties/punishments/awards/compounding fees/settlements as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 imposed on the Company or its Directors/KMPs, which can have material impact on the Company. The disclosures were made as per regulation 30 to the exchange from time to time.

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

S. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
		Not Applicable

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

Yes, the Company has an 'Anti Bribery and Corruption 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-bribery-and-corruption-policy-policy-8i68Y7.pdf>

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

Category	Current Financial Year	Previous Financial Year
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Category	Current Financial Year		Previous Financial Year	
	Number - 2024-25	Remarks - 2024-25	Number - 2023-24	Remarks - 2023-24
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	-

**EI-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.**

Nil

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

Particulars	Current Financial Year	Previous Financial Year
Number of days of accounts payables	56.59	57.96

Note: Numbers updated as per guidelines.

**EI-9. Open-ness of business - Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:**

Parameter	Metrics	FY2024-25	FY2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments ( Investments in related parties / Total Investments made)	Nil	Nil

Remarks: On a consolidated basis after elimination of intercompany transactions within the group

**Leadership Indicators**

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

Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
We conducted several training and awareness sessions on the ethical compliance framework for value chain partners during FY 2024-25. A total of 401 suppliers attended these sessions for both Motor and Driveline division.		

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

Sona Comstar has Implemented a comprehensive set of policies and process across its operations and uphold integrity. To prevent and manage conflicts of interest, the company has implemented specific procedures and policies, including the Code of Conduct for Directors and Senior Management, Code of Conduct and Business Ethics the Policy on Related Party Transactions, the Policy for Determining Material Subsidiaries, the Code on Fair Disclosure of Unpublished Price Sensitive Information, the Code of Conduct for Prevention of Insider Trading, the Policy for Determining Materiality, and the Whistle Blower Policy. Additionally, the company conducts regular training and awareness programs focused on Code of Conduct and Business Ethics policy of the Company, including guidance on effectively identifying and handling potential conflicts of interest.

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

### Essential Indicators

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

Particulars	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	93%	91%	Development of new technologies and products for development of drivetrain and powertrain products for electric vehicles and testing equipment.
Capex	90%	75%	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.

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

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

Yes, Sona Comstar follows a Green Procurement Guideline that includes a specific Environment Declaration. Sustainability is integrated into the company's supplier selection, assessment, and evaluation processes. This encompasses an initial supplier survey, ongoing risk assessments, and regular audits. As a result, 100% of new suppliers are evaluated on sustainability criteria during the onboarding process. Additionally, the Green Procurement Guideline ensures that sustainability elements are embedded in our standard purchase contracts, and suppliers are expected to comply with these requirements.

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

Category	Description
(a) Plastics (including packaging)	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 its products.
(b) E-waste	
(c) Hazardous waste	
(d) Other waste	

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

Yes, Extended Producer Responsibilities (EPR) under the Plastic Waste Management Rules, 2016 is applicable to Sona Comstar and the company is registered under the Brand Owner and Importer category and has submitted annual EPR compliance. EPR points have been credited based on liability with an approved recycler.

### Leadership Indicators

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

S. No.	NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
No LCA conducted during the reporting period.						

**LI-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.**

S. No.	Name of Product / Service	Description of the risk / concern	Action Taken
The company has not identified any significant environmental or social issues related to the production of its products, as it continues to invest consistently in the manufacturing of electric vehicle (EV) products.			

**LI-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).**

S. No.	Indicate input material	Recycled or re-used input material to total material	
		FY2024-25	FY2023-24
1	Steel and Casting	26%	34%

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

	FY2024-25			FY2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste	Not applicable as the Company does not reclaim products and packaging material at end of life.					
Hazardous waste						
Other waste						

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

S. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
		Not applicable as the company does not reclaim products and packaging material at end of life.

**PRINCIPLE 3 BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS**
**Essential Indicators**
**EI-1.a. Details of measures for the well-being of employees:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	1,373	1,373	100%	1,247	91%	-	-	19	1.38%	-	-
Female	122	122	100%	79	65%	122	100%	-	-	55	45%
Total	1,495	1495	100%	1,326	89%	122	100%	19	1.38%	55	4%
Other than permanent Employees											
Male	3	3	100%	0	0%	-	-	0	0%	-	-
Female	0	0	0%	0	0%	0	0%	-	-	-	-
Total	3	3	100%	0	0%	0	0%	0	0%	-	-

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	286	277	97%	277	97%	-	-	230	80%	-	-
Female	32	11	34%	11	34%	32	100%	-	-	8	25%
Total	318	288	91%	288	91%	32	100%	230	80%	8	3%
Other than permanent Workers											
Male	3,042	3,030	100%	3,030	100%	-	-	14	0.4%	-	-
Female	161	160	99%	160	99%	121	75%	-	-	120	75%
Total	3,203	3,190	100%	3,190	100%	121	75%	14	0.4%	120	3%

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

Particulars	Current Financial Year	Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company	0.23%	0.22%

Note: Data pertains to Driveline and Motor division

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

Benefits	No. of employees covered as a % of total employees. (CY)	No. of workers covered as a % of total workers. (CY)	Deducted and deposited with the authority (Y/N/N.A.). (CY)	No. of employees covered as a % of total employees. (PY)	No. of workers covered as a % of total workers. (PY)	Deducted and deposited with the authority (Y/N/N.A.). (PY)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
NPS	11%	0%	Yes	9%	0%	Yes

Note: Data pertains to India locations

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

Yes, the Premises/Offices are accessible for differentially abled employees and workers currently working in the company. However, accessibility to certain parts of the premises/offices may be limited for people with certain types of special needs.

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

Yes. 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. New displays have been added in prominent places to announce our equal opportunity policy not only to our employees but also for prospective employees who come to our premises in search of a job. The Code of Conduct and Business Ethics for employees is available at <https://sonacomstar.com/policies-and-codes>

**EI-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	100%	100%	100%	100%
Female	100%	-*	-	-*
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Note: This data is for motor and driveline division.

\* In previous years, no female employees or workers took maternity leave. Therefore, the retention rate disclosure for female employees and workers is not applicable for the current financial year.

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

Category	Yes/No (If Yes, then 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. If a Whistle Blower wants to report any wrongdoing, he/she can do so by opting for any of the below mentioned mode of communication an email may be sent to <a href="mailto:speakup.sbpl@sonacomstar.com">speakup.sbpl@sonacomstar.com</a> about the matter to be reported. Only the members of Ethics Committee shall have access to this email id. POSH Complaints can be submitted in soft copy at <a href="mailto:posh-driveline@sonacomstar.com">posh-driveline@sonacomstar.com</a> for driveline business and at <a href="mailto:posh-motor@sonacomstar.com">posh-motor@sonacomstar.com</a> for motor business.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY2024-25			FY2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
<b>Total Permanent Employees</b>	<b>1,495</b>	<b>0</b>	<b>0%</b>	<b>1,363</b>	<b>0</b>	<b>0%</b>
Male	1,373	0	0%	1,258	0	0%
Female	122	0	0%	105	0	0%
<b>Total Permanent Workers</b>	<b>318</b>	<b>161</b>	<b>51%</b>	<b>309</b>	<b>163</b>	<b>53%</b>
Male	286	140	49%	275	141	51%
Female	32	21	66%	34	22	65%

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

Category	FY2024-25					FY2023-24				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
Male	1,376	1,376	100%	1,137	83%	1,262	1,262	100%	1,190	94%
Female	122	122	100%	100	82%	105	105	100%	93	89%
<b>Total</b>	<b>1,498</b>	<b>1,498</b>	<b>100%</b>	<b>1,237</b>	<b>83%</b>	<b>1,367</b>	<b>1,367</b>	<b>100%</b>	<b>1,283</b>	<b>94%</b>
<b>Workers</b>										
Male	3,328	3,328	100%	3,096	93%	3,130	3,130	100%	3,083	99%
Female	193	193	100%	154	80%	177	177	100%	175	99%
<b>Total</b>	<b>3,521</b>	<b>3,521</b>	<b>100%</b>	<b>3,250</b>	<b>92%</b>	<b>3,307</b>	<b>3,307</b>	<b>100%</b>	<b>3,258</b>	<b>99%</b>

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

Category	FY2024-25			FY2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	1,376	1,235	90%	1,262	1,248	99%
Female	122	109	89%	105	102	97%
<b>Total</b>	<b>1,498</b>	<b>1,344</b>	<b>90%</b>	<b>1,367</b>	<b>1,350</b>	<b>97%</b>
<b>Workers</b>						
Male	286	286	100%	275	275	100%
Female	32	32	100%	34	34	100%
<b>Total</b>	<b>318</b>	<b>318</b>	<b>100%</b>	<b>309</b>	<b>309</b>	<b>100%</b>

Remarks: Data pertains to permanent employees and workers.



#### EI-10. Health and Safety Management System:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?	Yes. Sona Comstar is compliant with ISO 45001:2018 Occupational Health and Safety (OH&S) management system and 100% of its facilities are covered by it.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	The Company identifies potential work-related incident risks through a structured hazard identification process, followed by a likelihood assessment to estimate the frequency or probability of occurrence. Based on this assessment, risk reduction measures are implemented to either prevent incidents (by reducing their likelihood) or control them (by limiting their extent and duration), as well as to mitigate any adverse effects. To further enhance workplace safety, Sona Comstar has developed an Emergency Preparedness Plan, a Mock Drill Record Evaluation Checklist, and an Aspect Register–Standard Operating Procedure Manual aimed at minimising work-related hazards. For non-routine activities, a rapid risk assessment is conducted before the activity begins. Appropriate control measures are then implemented through a work permit system, in accordance with the identified risk level, to eliminate or minimise potential hazards.
c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)	Yes, several mechanisms have been put in place to report work-related hazards in accordance with ISO 45001:2018, including: a) safety patrols, b) risk assessments, and c) near-miss reporting. To address and reduce such hazards, the company conducts emergency mock drills and safety exercises, while also organising capacity-building and awareness sessions to ensure employees and workers are well-versed in safety procedures and risk management practices.
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Yes, Sona Comstar is committed to promoting the overall health and well-being of its employees and workers. We have partnered with multi-specialty hospitals and provide comprehensive coverage through health, term, and accident insurance. Regular health check-ups and medical camps are organised for employees and their families. Our 'Svastha' Health and Wellness Initiative includes periodic health camps, yoga sessions, and workshops focused on mental well-being for all employees.

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

Safety Incident/Number	Category	FY2024-25	FY2023-24
<b>Lost Time Injury Frequency Rate (LTIFR)</b> (per one million-person hours worked)	Employees	0.00	0.34
	Workers	0.00	0.00
<b>Total recordable work-related injuries</b>	Employees	0	1
	Workers	0	0
<b>No. of fatalities</b>	Employees	0	0
	Workers	0	0
<b>High consequence work-related injury or ill-health</b> (excluding fatalities)	Employees	0	0
	Workers	0	0
<b>Number of Permanent Disabilities</b>	Employees	0	0
	Workers	0	0

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

The company has instituted safety protocols to address workplace injuries and accidents. Lockout Tagout (LOTO) procedures have been reinforced for maintenance personnel working on designated machines to mitigate unforeseen incidents and enhance workforce productivity. In the event of a workplace accident, an action plan is developed to investigate the incident and implement preventive measures. Regular training and awareness programs are conducted on topics such as fire safety, non-conformance (NC) handling, chemical safety, road safety, and DOJO's 8-Step training. These sessions also include modules on 5S practices, the application of the five senses in shopfloor activities, and specific operational training related to forging, heat treatment, quality inspection, packaging, trolley movement, and material handling equipment (MHA) such as forklift and truck defensive driving. A machine risk assessment process is implemented across all facilities to reduce high-risk equipment to lower risk levels. Additionally, danger prediction activity (Kiken Yochi or KY) is mandatory, and a work permit system is enforced for all non-routine tasks. Sona Comstar has implemented a comprehensive Management Policy covering Quality, Environment, Occupational Health, and Safety, demonstrating its commitment to preventing injuries and health hazards for all stakeholders.

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

	FY2024-25			FY2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

**EI-14. Assessments for the year:**

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Working Conditions	100.00%
Health & Safety	100.00%

Remarks: The assessments are carried out as part of ISO certification by a third-party.

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

- No significant risk was identified during the assessment for the reporting period.

**Leadership Indicators****LI-1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N). –**

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

**LI-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.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY2024-25	FY2023-24	FY2024-25	FY2023-24
Employees	0	0	0	0
Workers	0	0	0	0

**LI-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)**

Yes, at Sona Comstar, subject to the criticality of role and business needs employment retention programme is available. In addition to this, capacity building and training sessions for skill upgradation are provided to all employees, irrespective of their tenure in the company which enhance their employability in case of termination of employment. For employees approaching retirement, we support them by facilitating a smooth transition through structured assistance. This includes guidance on financial planning and accessing statutory benefits such as EPF withdrawals, pension applications, etc., In addition to this, Counselling sessions are offered to retiring employees upon request, providing emotional support and guidance to help them navigate this life transition and plan their next steps.

**LI-5. Details on assessment of value chain partners:**

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	Sona Comstar integrates its sustainable and responsible supply chain requirements in its vendor identification and procurement process. The company's Vendor Code of Conduct and Green Procurement Guidelines clearly demonstrate company's commitment towards ethical dealing, responsible business, sustainable procurement, resource optimisation, and social commitments. Company's procurement team ensures vendors accept the Vendor Code of Conduct.
Working Conditions	

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

No risk identified during the reporting period.

**PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS****Essential Indicators****EI-1. Describe the processes for identifying key stakeholder groups of the entity. –**

At Sona Comstar, stakeholder engagement is a process through which we build and maintain transparent connections with our stakeholders while communicating our strategy. We believe that stakeholder dialogue is a crucial tool for understanding their expectations and informing them about the company's social and environmental performance, as well as the associated risks. We have identified and mapped both our internal and external stakeholders, including disadvantaged, vulnerable, and marginalised groups that are impacted by or have an influence on the company's decisions. To engage with our primary stakeholders on current and potential risks, opportunities, and growth objectives, we employ a variety of flexible and diverse engagement methods and techniques.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement
1	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 regulatory and other agenda items pertaining to the operations of the company.
2	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: <a href="https://www.sonacomstar.com/">https://www.sonacomstar.com/</a> 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.
3	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 endeavours to increase the employees' engagement and competency at work as well as promotes better work-life balance for them.

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement
4	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.
5	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, including improvement in school facilities, building and maintaining toilets in public schools etc.
6	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.
7	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

#### LI-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, the Board has established various committees to effectively oversee the protection of stakeholders' interests. One such committee is the ESG committee, which is responsible for monitoring progress on key ESG initiatives and goals, as well as guiding the management on future strategies. Ongoing stakeholder engagement and consultation are carried out by the management team, along with various departments collaborating with them. The management team is tasked with reporting progress on various KPIs, key developments, and exceptions related to projects or workstreams arising from stakeholder interests to the Board and the ESG committee.

#### LI-2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, the company carried out a materiality assessment exercise, incorporating feedback from both internal and external stakeholders to identify key material topics. An example of how stakeholder (community) input influenced CSR activities is the company's school development initiative in Chennai. Based on community feedback, CSR spending was directed towards this cause. Some of the initiatives undertaken include:

Chennai: Supporting schools in Chennai (Tamil Nadu) with water, sanitation, and hygiene since 2015. Each year, the company selects a few schools to not only build toilets but also ensure their ongoing maintenance.

#### LI-3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalised stakeholder groups.

Sona Comstar actively engages with local communities in Gurgaon, Haryana, and Chennai, Tamil Nadu, through its Corporate Social Responsibility (CSR) initiatives. The company works to enhance the infrastructure of government schools, elevate educational standards, and boost student participation, particularly among girls. By addressing the specific needs of various stakeholder groups, Sona Comstar offers support whenever possible and feasible through its community and social development programs.

## PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

### Essential Indicators

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

Category	FY2024-25			FY2023-24		
	Total (A)	No. of employees / workers covered (B)	%(B / A)	Total(C)	No. of employees / workers covered (D)	%(D / C)
<b>Employees</b>						
Permanent	1,495	1,495	100%	1,363	1,363	100%
Other than permanent	3	3	100%	4	4	100%
<b>Total Employees</b>	<b>1,498</b>	<b>1,498</b>	<b>100%</b>	<b>1,367</b>	<b>1,367</b>	<b>100%</b>
<b>Workers</b>						
Permanent	318	318	100%	309	309	100%
Other than permanent	3,203	3,203	100%	2,998	2,998	100%
<b>Total Workers</b>	<b>3,521</b>	<b>3,521</b>	<b>100%</b>	<b>3,307</b>	<b>3,307</b>	<b>100%</b>

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

Category	FY2024-25					FY2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total(D)	More than Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	%(C / A)		No.(E)	% (E / D)	No.(F)	% (F / D)
<b>Employees</b>										
<b>Permanent</b>	<b>1,495</b>	<b>0</b>	<b>0%</b>	<b>1,495</b>	<b>100%</b>	<b>1,363</b>	<b>0</b>	<b>0%</b>	<b>1,363</b>	<b>100%</b>
Male	1,373	0	0%	1,373	100%	1,258	0	0%	1,258	100%
Female	122	0	0%	122	100%	105	0	0%	105	100%
<b>Other than Permanent</b>	<b>3</b>	<b>0</b>	<b>0%</b>	<b>3</b>	<b>100%</b>	<b>4</b>	<b>0</b>	<b>0%</b>	<b>4</b>	<b>100%</b>
Male	3	0	0%	3	100%	4	0	0%	4	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
<b>Workers</b>										
<b>Permanent</b>	<b>318</b>	<b>0</b>	<b>0%</b>	<b>318</b>	<b>100%</b>	<b>309</b>	<b>0</b>	<b>0%</b>	<b>309</b>	<b>100%</b>
Male	286	0	0%	286	100%	275	0	0%	275	100%
Female	32	0	0%	32	100%	34	0	0%	34	100%
<b>Other than Permanent</b>	<b>3,203</b>	<b>598</b>	<b>19%</b>	<b>2,605</b>	<b>81%</b>	<b>2,998</b>	<b>549</b>	<b>18%</b>	<b>2,449</b>	<b>82%</b>
Male	3,042	479	16%	2,563	84%	2,855	448	16%	2,407	84%
Female	161	119	74%	42	26%	143	101	71%	42	29%

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (In million)	Number	Median remuneration/ salary/ wages of respective category (In million)
Board of Directors (BoD)	7	3.78	2	5.67
Key Managerial Personnel	4	21.54	0	0
Employees other than BoD and KMP (Permanent)	1,232	0.936	76	0.691
Workers (Permanent)	263	0.98	8	1.01

**EI-3. b. Provide information on Gross wages paid to females by the entity, in the following format:**

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages*	4.01%**	3.98%**

\*India Specific data

\*\* Closing CTC of female / Closing CTC of all Permanent employees and Permanent workers.

Note: Doesn't include ESOP perquisite value

**EI-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 "Fair Work Practice Guidelines" and the concerns around this can be reported at [grievancesofficer@sonacomstar.com](mailto:grievancesofficer@sonacomstar.com).

Nodal Officers:

- Ms. Kaushik Ramanujam, VP - HR (Driveline Business)
- Mr. Ramesh V, Associate Vice President - HR (Motor Business) Also, we have an Ethics committee composed of the Chief Executive Officer of the respective business, the Chief Financial Officer, and the Head of Legal to process and investigate the protected disclosure(s), who can be directly reached out through [speakup.sbpl@sonacomstar.com](mailto:speakup.sbpl@sonacomstar.com) or they can also be directly approached for a face-to-face meeting.

**EI-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 that 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
- Grievance redressal 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

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

	FY2024-25			FY2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NIL	0	0	NIL
Discrimination at workplace	0	0	NIL	0	0	NIL
Child Labour	0	0	NIL	0	0	NIL
Forced Labour/Involuntary Labour	0	0	NIL	0	0	NIL
Wages	0	0	NIL	0	0	NIL
Other human rights related issues	0	0	NIL	0	0	NIL

Remarks: The data pertains to locations in India only.

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

Particulars	Current Financial Year	Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

Remarks: The data pertains to locations in India only.

**EI-8. 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 is not victimised for doing so. The Company is committed to handling matters regarding sexual harassment with sensitivity and confidentiality throughout the redressal process. In addition to this,

- We ensure that all new joiners undergo POSH training and a quick assessment during their phase of induction (includes all category of employees & workers), and a declaration form is also signed by them.
- The existing employees undergo refresher training every year, followed by an assessment covering important aspects of the policy.
- Posters on POSH covering IC Member details (Mail id and Contact number) and examples/scenarios of POSH are displayed across the organisation for awareness.
- We encourage them to take a quick quiz related to POSH to self- assess their awareness on POSH. The Company has developed e-learning module on POSH, which is made mandatory for all the employees to clear with at least 80% passing marks each financial year.

**EI-9. 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 ethical conduct of business, and all vendors need to comply with the code as part of the agreement/ contract.

**EI-10. Assessments for the year:**

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

Remarks: The above assessment is done by the company internally as well as by OEMs as part of their audit from time to time.

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

No significant human rights related risk nor concern was identified during the assessment.

**Leadership Indicators****LI-1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints. -**

The Company is committed to upholding fundamental human rights across all its operations, in line with its established codes and policies. Employees are regularly educated and sensitised on the Code of Conduct, human rights, and freedom of association through targeted training and awareness initiatives. As part of its contractual obligations, the Company also updates many of its customers on its compliance with these standards. During the reporting period, no new business processes were introduced or modified specifically to address human rights grievances or complaints.

**LI-2. Details of the scope and coverage of any human rights due-diligence conducted. -**

Sona Comstar adheres to all applicable labor laws and holds OHSAS 18001 certification. During the induction process, employees receive training on the company's code of conduct, which addresses key human rights issues including child labor, gender diversity, and workplace discrimination. Additionally, third-party background verification is conducted for all new hires.

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

Yes

Certain parts of the premises/offices are accessible to differently abled visitors.



**LI-4. Details on assessment of value chain partners:**

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	Sona Comstar integrates its sustainable and responsible supply chain requirements in its vendor identification and procurement process. The company's Vendor Code of Conduct and Green Procurement Guidelines clearly demonstrate company's commitment towards ethical dealing, responsible business, sustainable procurement, resource optimisation, and social commitments; embedded in the business agreement for digital acceptance by all potential suppliers. Company's procurement team ensures vendors accept the Vendor Code of Conduct.
Discrimination at workplace	
Child labour	
Forced/involuntary labour	
Wages	
Others – please specify	

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

No significant risk was identified during the reporting period.

**PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT****Essential Indicators****EI-1. Details of total energy consumption in Gigajoules (GJ), in the following format:**

Parameter	FY 2024-25	FY 2023-24
<b>From renewable sources</b>		
Total electricity consumption (A) - Solar	13,639	6,985
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>13,639</b>	<b>6,985</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D) - Grid	295,130	274,345
Total fuel consumption (E)	83,923	76,827
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>379,053</b>	<b>351,172</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>392,692</b>	<b>358,157</b>
<b>Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)</b>	11.07 GJ / Million	11.25 GJ / Million
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total energy consumed / Revenue from operations adjusted for PPP)	228.79 GJ / Million	257.31 GJ / Million
<b>Energy intensity in terms of physical output<sup>#</sup></b>	0.01 GJ / Total sales quantity	0.01 GJ / Total sales quantity

**Note:** Indicate if any independent assessment/evaluation/assurance for energy has been conducted by an external agency. If Yes, provide the name of the agency?

Yes. Grant Thornton Bharat LLP.

\*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by the world bank for India which is 20.66.

<sup>#</sup> Though Energy intensity for total number of units sold by the company has been given above as required by the BRSR format, this may not be correct representation of "energy intensity by physical output" across different years as multiple products made by the company are not comparable using a common unit of measurement.

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

Not applicable.



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

Parameter	FY 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	26,134	0
(iii) Third party water	121,984	130,342
(iv) Seawater / desalinated water	0	0
(v) Others	522	390
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>148,640</b>	<b>130,732</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>148,640</b>	<b>130,732</b>
<b>Water intensity per rupee of turnover (Water consumed / turnover)</b>	4.19 KL / Million	4.10 KL / Million
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP)</b>	<b>86.60 KL / Million</b>	<b>93.92 KL / Million</b>
<b>Water intensity in terms of physical output<sup>#</sup></b>	<b>0.003 KL / Total sales quantity</b>	<b>0.003 KL / Total sales quantity</b>

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

Yes. Grant Thornton Bharat LLP

\*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by the world bank for India which is 20.66.

<sup>#</sup>Though Water intensity for total number of units sold by the company has been given above as required by the BRSR format, this may not be correct representation of "water intensity by physical output" across different years as multiple products made by the company are not comparable using a common unit of measurement.

**EI-4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)**

Parameter	FY2024-25	FY2023-24
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(ii) To Groundwater		
- 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		
<b>Total water discharged (in kilolitres)</b>		

Not Applicable

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

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

Yes, Sona Comstar has a Zero Liquid Discharge (ZLD) mechanism at its Gurgaon site with an operational capacity of treating 50 KLD (Kilo Liters per Day) of wastewater for reuse within the premises. A Membrane Bioreactor (MBR) and Conditioning Unit with a High Recovery RO Membrane-based Recycling System is installed in the ZLD plant to treat high TDS water. In the financial year 2024–25, the utilisation of the ZLD plant increased significantly, reaching 12,701 KL, up from 10,659 KL in 2023–24—an increase of approximately 19%. At the Chennai site, an Effluent Treatment Plant (ETP) is operational, where waste coolant from shop floor machines and floor cleaning water serves as the inlet. The treated wastewater from the ETP is then fed to an evaporator to achieve Zero Liquid Discharge.

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

Parameter	Please specify unit	Current Financial Year	Previous Financial Year
NOx	Mg/Nm <sup>3</sup>	69	73
SOx	Mg/Nm <sup>3</sup>	3	2
Particulate matter (PM)	Mg/Nm <sup>3</sup>	13	23
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify in the remark section			

Not applicable

**Note:** Indicate if any independent assessment/evaluation/assurance for Air emissions has been conducted by an external agency. If Yes, provide the name of the agency? NA

Footnote: Data pertains to Sona Comstar's Gurugram plant Location.

**EI-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2) in MTCO<sub>2</sub>e, in the following format:**

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	TCO <sub>2</sub> e	5,174	3,845
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	TCO <sub>2</sub> e	59,485	54,472
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b>	TCO <sub>2</sub> e / rupee of turnover	1.8235 TCO <sub>2</sub> e / Million	1.8311 TCO <sub>2</sub> e / Million
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b>	TCO <sub>2</sub> e / rupee of turnover	37.6725 TCO <sub>2</sub> e / Million	41.8962 TCO <sub>2</sub> e / Million
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output#</b>	TCO <sub>2</sub> e / rupee of turnover	0.0014 TCO <sub>2</sub> e / Total sales quantity	0.0014 TCO <sub>2</sub> e / Total sales quantity

**Note:** Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 1 and 2) has been conducted by an external agency. If Yes, provide the name of the agency.

Yes. Grant Thornton Bharat LLP

\*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by the world bank for India which is 20.66.

#Though Emissions intensity for total number of units sold by the company has been given above as required by the BRSR format, this may not be correct representation of "emissions intensity by physical output" across different years as multiple products made by the company are not comparable using a common unit of measurement.

**EI-8. Does the entity have any project related to reducing Green House Gas emission? 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 and facilities. Total solar capacity increased from 1,505.8 kW in 2021-22 to 1,975 kW in 2022-23 to 2,934.5 kW in 2023-24 to 3924.25 kW in 2024-25 ; the percentage of green energy increased from 3.95% in FY 2024 to 4.58% in FY2025 to for Driveline Division.

**EI-9 Provide details related to waste management by the entity for the Current Financial Year:**

Parameter	FY 2024-25	FY 2023-24
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	97.13	98
E-waste(B)	0.67	0.56
Bio-medical waste (C)	0.01	0.02
Construction and demolition waste (D)	0	0
Battery waste (E)	5.50	0.54
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	762.92	682
Other Non-hazardous waste generated (H). Please specify, if any.	20,623.74	18,769
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>21,490</b>	<b>19,550</b>
<b>Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)</b>	<b>0.6060 MT / Million</b>	<b>0.6139 MT / Million</b>
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)*</b>	<b>12.5206 MT / Million</b>	<b>14.0452 MT / Million</b>
<b>Waste intensity in terms of physical output#</b>	<b>0.0005 MT / Total sales quantity</b>	<b>0.0005 MT / Total sales quantity</b>

Parameter	FY 2024-25	FY 2023-24
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	20,798.74	18,887
(ii) Re-used	6.18	31
(iii) Other recovery operations	0	0
<b>Total</b>	<b>20,805</b>	<b>18,918</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration/Preprocessing	590	448
(ii) Landfilling	95	184
(iii) Other disposal operations	0	0
<b>Total</b>	<b>685</b>	<b>632</b>

Note: Indicate if any independent assessment/evaluation/assurance for Waste has been conducted by an external agency. If Yes, provide the name of the agency:

Yes. Grant Thornton Bharat LLP

\*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by the world bank for India which is 20.66.

#Though Waste intensity for total number of units sold by the company has been given above as required by the BRSR format, this may not be correct representation of "waste intensity by physical output" across different years as multiple products made by the company are not comparable using a common unit of measurement.

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

The Company ensures the recycling of both hazardous and non-hazardous waste products through authorised recyclers. Additionally, all pertinent plant locations are equipped with Wastewater Treatment Plants (WWTP), which integrate Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP). By implementing the principles of Reduce, Reuse, and Recycle, we have successfully enhanced water efficiency in the Driveline Division.

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

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

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

S. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
	Not applicable.					

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
	None			

**Leadership Indicators****LI-1. 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:

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

Parameter	Current FY 2024-25	Previous FY 2023-24
<b>Water withdrawal by source (in kilo litres)</b>		
(i) Surface Water	-	-
(ii) Ground Water	-	-
(iii) Third Party Water	-	-
(iv) Seawater/ Desalinated Water	-	-
(v) Other	-	-
<b>Total volume of water withdrawal</b>	-	-
<b>Total volume of water consumption</b>	-	-
<b>Water intensity per rupee of turnover</b>		
<b>Water discharge by destination and level of treatment (in Kilo litres)</b>		
(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	-	-
(iv) Into Seawater		
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
<b>Total water discharged. (in kilo-litres- KI)</b>	-	-

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

**LI-2. Please provide details of total Scope 3 emissions (MTCO2E) & its intensity, in the following format:**

Parameter	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	-	-
Total Scope 3 emissions per rupee of turnover	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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

Not applicable

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Eliminating Idle Equipment Usage	Interlocking systems are introduced to prevent the unnecessary running of equipment and accessories, ensuring energy is utilised only when required.	Savings: 3,85,860 kwh/year
2	Smart Air Compression Systems	The adoption of variable frequency drive (VFD)-based air compressors allows for optimised performance, adjusting to demand rather than running at a constant load.	Savings: 2,19,730 kwh/year
3	Transitioning Fixed Loads to Variable Loads	A dedicated initiative has begun to convert fixed loads to dynamic loads that adjust based on production requirements such as temperature-feedback-controlled pump house operations.	Savings: 36,500 kwh/year
4	Optimisation of Induction Heating	Induction heaters were fine-tuned for efficiency, ensuring precise energy utilisation and reducing waste in heating processes.	Savings: 18,250 kwh/year
5	Leakage Identification & Air Compression Efficiency	A company-wide drive was launched to detect and eliminate compressed air leakages, significantly improving the overall efficiency of air compressors.	Savings: 25,550 kwh/year
6	Industry 4.0 Implementation in Furnace Operations	Advanced Industry 4.0 methodology has been incorporated to monitor furnace heater performance in real time, enabling data-driven adjustments for enhanced energy efficiency.	Savings: 1,27,750 kwh/year
7	Hydraulic Pressure Optimisation	Fine-tuning hydraulic pressure settings in equipment has led to notable reductions in electrical and water consumption while maintaining performance standards.	Savings: 12,775 kwh/year
8	Waste Heat Recovery Initiatives	Harnessing flue gas waste heat from furnaces is now being leveraged to preheat water used in washing processes, maximising energy utilisation.	Savings: 43,800 kwh/year
9	Installation of Variable frequency drive in 650cfm Air compressor	Installation of Variable frequency drive in Air compressor by which the Energy loss due to demand fluctuation is addressed	Savings: 21,000 kwh/year
10	Replacement of Conventional shopfloor man cooler with Energy efficient HVLS fans	Conventional shopfloor man cooler fans were removed & replaced with Energy efficient HVLS fans. Capacity reduction: 4.6 kW	Savings: 16,200 kwh/year
11	Installation of Centralised controller for Cassette ACs	Installation of Centralised controller for Cassette ACs (iTouch) to control the operating time, temperature, and idle running	Estimated Saving: 8,500 kwh/year
12	Replacement of old motors with IE3 efficiency class motors	Old IE3 motor were removed & replaced with IE3 efficiency class motors (7.4kW) and carried out capacity reduction projects (from 18.5kW to 11kW)	Savings: 17,400 kwh/year
13	Installation of energy efficient VRC Acs in the New Building	Installation of energy efficient VRC Acs in the New building. Capacity: 60TR	Saving opportunity: 20% energy when compared to conventional ACs

**LI-5. Does the entity have a business continuity and disaster management plan? If yes, please give details in 100 words or input web link.** - Yes, Sona Comstar has an emergency procedure integrated into its management system for dealing with emergency situations, minimising 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.

**LI-6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.** - There were no areas/materials in the value chain of the entity which have been identified as having significant adverse impact on the environment.

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

**LI-8. How many Green Credits have been generated or procured?**

Not Available

## PRINCIPLE 7 BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

### Essential Indicators

#### EI-1.a. Number of affiliations with trade and industry chambers/ associations. - 6

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

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

#### EI-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.

S. No.	Name of authority	Brief of the case	Corrective action taken
There are no instances of anti-competitive behaviour 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

#### LI-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

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

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

#### EI-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 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 Financial Year (In INR)
-	-	-	-	-	-	-

#### EI-3. Describe the mechanisms to receive and redress grievances of the community. –

The Company implements most of its Corporate Social Responsibility (CSR) initiatives through implementing agencies and conducts annual third-party Impact Assessments (IA) for all projects. These assessments involve engaging with communities and beneficiaries to evaluate project impacts and address grievances. For projects managed directly by the Company, employees collaborate with the communities, and so far, no specific grievances have been reported.

**EI-4. Input material sourced from suppliers (by value):**

Category	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	34%	35%
Sourced directly from within India	80%	85%

**EI-5. Job creation in smaller towns-**

Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost. (Place to be categorised as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Location	FY 2024-25	FY 2023-24
Rural	-	-
Semi-urban	3.8%	4%
Urban	96.2%	96%
Metropolitan	-	-

Note: Place to be categorised as per RBI Classification System- rural/ semi-urban/ urban/ metropolitan.

\*The population in the aforementioned locations was chosen using data from the 2011 census, and the locations were classified in accordance with RBI rules.

**Leadership Indicators****LI-1. If any Social Impact Assessments have been reported in EI-1, please provide details of actions taken to mitigate any negative social impacts identified:**

S. No.	Details of negative social impact identified	Corrective action taken
	Not applicable	

**LI-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)
	Presently the Company is not undertaking any projects in the Aspirational Districts.		

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

b. From which marginalised /vulnerable groups do you procure? - Not applicable

c. What percentage of total procurement (by value) does it constitute? - Not applicable

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

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

**LI-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.**

S. No.	Name of authority	Brief of the Case	Corrective action taken
1		Not applicable	

**LI-6. Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Contribution to Centre for Innovation Incubation and Entrepreneurship Building (CIIE Initiatives, IIM-A)	Community at large	
2	Construction and Maintenance of infrastructure built in the Governmen Higher Secondary School in Tamil Nadu	5570 students	100%
3	Sona-Comstar – IIT-Delhi Innovation in Mobility Program-Incubators-FY 25	Community at large	
4	Sona Comstar Scholarship with Ashoka University for Ashoka University Scholars	15 women students	100%
5	Sona Comstar Tata Strive Skill Development Centre in Chennai	243 students trained in Centre and 25 students enrolled in hostel	100%
6	Plantation and maintenance of Miyawaki Dense Forest of multi species plants under the “Go Green Initiative” at Manesar-with Catch Foundation”	Community at large	
7	Digital literacy centres in Manesar and Gurgaon and Life Skill Program in Gurgaon with Youthreach	221 students certified in Digital Literacy Centre	100%
8	Student Scholarship Support Program- ISKCON	36 students	100%

**PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER****Essential Indicators****EI-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 primarily to large OEMs. Sona Comstar ensures on-time, full delivery to all its customers based on the schedules shared by them. In case of any complaints, customers can raise the issue with the company’s representative or send their complaints via email to the company for addressing the grievance/concern.

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

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

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

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

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

Category	Number	Reasons for recall
Voluntary recalls	Nil	Not Applicable
Forced recalls	Nil	Not Applicable



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

Yes. Sona Comstar follows the ISO 27001:2022 framework and is certified for IT services. An Information Security Policy has been implemented to provide support, management direction, and to document how information security is managed across the organisation. The policy outlines the measures through which the company ensures the secure and reliable flow of information, both internally and externally. It establishes the principles and overarching framework for information security, and references supporting policies and guidelines that address specific aspects of security. The adopted approach is based on the international standard ISO 27001:2022 – the Code of Practice for Information Security Management. Sona Comstar achieved ISO 27001:2022 certification in 2024.

**EI-6. Provide details of any corrective actions taken or underway on issues relating to any of the following:**

- i. **Advertising** – Nil
- ii. **Delivery of essential services** – Nil
- iii. **Cyber security and data privacy of customers** – Nil
- iv. **Re-occurrence of instances of product recalls** – Nil
- v. **penalty / action taken by regulatory authorities on safety of products / services.** – Nil

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

- a. **Number of instances of data breaches** - 0
- b. **Percentage of data breaches involving personally identifiable information of customers** - 0%
- c. **Impact, if any, of the data breaches** - Nil

**Leadership Indicators**

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

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.

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

- Sona Comstar is a B2B company that predominantly sells its products to large OEMs. When entering into business with its customers, Sona Comstar declares compliance with REACH and IMDS standards. Additionally, it conducts business validation compliance as part of the product development process, providing customers with assurance regarding product composition and safety. Furthermore, to ensure safe shipping, the dimensions and weight of the packaging are mutually agreed upon and signed off by Sona Comstar and the customer in accordance with global standards.

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

Not applicable

**LI-4. a. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.**

**b. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No) –**

- a. Yes, 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 customer scorecard survey demonstrates a satisfied customer base and brand loyalty towards our company, which is a result of the company's continued innovation, customer-first approach, and high-quality standards approach.

**Independent Practitioner's reasonable assurance report on Identified Sustainability Information in Business Responsibility and Sustainability Report (BRSR) of Sona BLW Precision Forgings Limited and its subsidiaries**

**To the Board of Directors of Sona BLW Precision Forgings Ltd**  
**Gurugram, Haryana, India**

1. We have been engaged to perform a reasonable assurance engagement for Sona BLW Precision Forgings Limited ('the Holding Company') and its subsidiaries as listed in paragraph 3 below (the Holding Company and its subsidiaries together referred to as the 'the Group') vide our engagement letter dated 26 May 2025, in respect of the agreed sustainability information listed below (the "Identified Sustainability Information") in accordance with the criteria stated below. This Identified Sustainability Information is included in the Business Responsibility and Sustainability Report (BRSR) of the Group for the financial year ended 31 March 2025. This engagement was conducted by a multidisciplinary team including assurance practitioners and engineers.

**Identified Sustainability Information**

2. The Identified Sustainability Information for the financial year ended 31 March 2025 is summarised below:

Attribute	Principle	Key Performance Indicator
Energy footprint	Principle 6 – 1	<input type="checkbox"/> Total energy consumption (in Joules or multiples) <input type="checkbox"/> % of energy consumed from renewable sources <input type="checkbox"/> Energy intensity
Water footprint	Principle 6 – 3	<input type="checkbox"/> Total water consumption <input type="checkbox"/> Water consumption intensity
	Principle 6 – 4	Water Discharge by destination and levels of Treatment

Attribute	Principle	Key Performance Indicator
Greenhouse (GHG) footprint	Principle 6 – 7	<input type="checkbox"/> Greenhouse gas emissions (Scope 1 and Scope 2 emissions) <input type="checkbox"/> GHG Emission Intensity (Scope 1 + 2)
Embracing circularity - details related to waste management by the entity	Principle 6 – 9	<input type="checkbox"/> Details related to waste generated by the entity (category wise) <input type="checkbox"/> Waste intensity <input type="checkbox"/> Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations <input type="checkbox"/> For each category of waste generated, total waste disposed by nature of disposal method
Enhancing Employee Wellbeing and Safety	Principle 3 – 1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
	Principle 3 – 11	Details of safety related incidents: <input type="checkbox"/> Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) <input type="checkbox"/> Total recordable work-related injuries <input type="checkbox"/> No. of fatalities <input type="checkbox"/> High consequence work-related injury or ill-health (excluding fatalities)
Enabling Gender Diversity in Business	Principle 5 – 3(b)	Gross wages paid to females as % of total wages paid by the entity
	Principle 5 – 7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
Enabling Inclusive Development	Principle 8 – 4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India
	Principle 8 – 5	Job creation in smaller towns – Wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the locations, as % of total wage cost
Fairness in Engaging with Customers and Suppliers	Principle 1 – 8	Number of days of accounts payables
	Principle 9 – 7	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events

Attribute	Principle	Key Performance Indicator
Open-ness of business	Principle 1 – 9	Details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties

3. Boundary of the report covers Group's operations in India and overseas, which includes the following sites selected for data review and verification:

S.No.	Name of the holding/subsidiary companies	Indicate whether Holding/ Subsidiary
1	SONA BLW Precision Forgings Limited	Holding Company
2	Comstar Automotive Technology Services Private Limited	Subsidiary
3	Comstar Automotive USA LLC.	Subsidiary
4	Comstar Automotive Hongkong Limited	Subsidiary
5	Comestel Automotive Technologies Mexicana Limited	Subsidiary
6	Comstar Automotive (Hangzhou) Co. Ltd.	Subsidiary
7	Comstar Hong Kong Mexico No1 LLC	Subsidiary
8	Comenergia Automotive Technologies Mexicana, S. DE R.L. DE C.V	Subsidiary
9	Comestel Automotive Technologies Mexicana, S. DE R.L. DE C.V.	Subsidiary
10	Sona Comstar eDrive Private Limited	Subsidiary
11	Sona BLW Edrive Mexicana, S.A.P.I. De C.V.	Subsidiary
12	NOVELIC d.o.o. Beograd – Zvezdara	Subsidiary
13	NOVELIC SRL	Subsidiary
14	NOVELIC ESC DOOEL Skopje	Subsidiary
15	Nirsan d.o.o. Beograd-Zvezdara	Subsidiary
16	Novelic GmbH	Subsidiary

4. Our reasonable assurance engagement is with respect to the Identified Sustainability Information for the reporting boundary as mentioned above for the financial year ended 31 March 2025 only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any opinion thereon.

#### Criteria

5. The criteria used by the Holding Company to prepare the Identified Sustainability Information is summarised below (hereinafter referred to as 'Criteria'):
- Regulation 34(2)(f) of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR Regulations') as amended, read with SEBI Master circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024 and SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28 March 2025; and

- b. SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20 December 2024 read with BRSR Core Reporting Standard formulated by Industry Standards Forum.

### **Management's Responsibilities**

6. The Holding Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

### **Inherent limitations**

7. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

### **Practitioner's Independence and Quality Control**

8. We have complied with the independence and other ethical requirements of International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants ('IESBA'), which is founded on fundamental principles of integrity, objectivity, professional competence, and due care, confidentiality and professional behaviour.
9. Our firm applies International Standard on Quality Management (ISQM) 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Practitioner's Responsibility**

10. Our responsibility is to express a reasonable assurance in the form of an opinion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained. We conducted our reasonable assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements other than Audits or Reviews of Historical Financial Information ('ISAE 3000 (Revised)') issued by the International Auditing and Assurance Standards Board ('IAASB'). This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information is prepared, in all material respects, in accordance with the Criteria.
11. A reasonable assurance engagement involves assessing the suitability in the circumstances of the Holding Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Sustainability Information.
12. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.
13. Given the circumstances of the engagement, in performing the procedures listed above, we:
- a. Performed walkthrough and discussion with individual data owners for understanding business processes and data management processes at manufacturing facilities at Gurgaon and Manesar in Haryana
  - b. Visited the corporate office at Gurugram for data and document verification;

- c. Interviewed senior executives to understand the reporting process, governance, systems and controls in place during the reporting period.
  - d. Reviewed the records and relevant documentation including information from audited financial statements or statutory reports submitted by the Group to support relevant performance disclosures within our scope.
  - e. Evaluated the suitability and application of the Criteria and that the Criteria have been applied appropriately to the subject matter.
  - f. Selected key parameters and representative sampling, based on statistical audit sampling tables and agreeing claims to source information to check accuracy and completeness of claims such as source data, meter data, etc.
  - g. Re-performed calculations to check accuracy of claims,
  - h. Reviewed data from independent sources, wherever available,
  - i. Reviewed data, information about sustainability performance indicators and statements in the report.
  - j. Reviewed and verified information/ data as per the Criteria;
  - k. Reviewed accuracy, transparency and completeness of the information/ data provided;
14. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

### Exclusions

15. Our reasonable assurance engagement scope excludes the following and therefore we do not express an opinion on the same:
- a. Aspects of the BRSR and data/information (qualitative or quantitative) other than the Identified Sustainability Information
  - b. Operations of the Group other than those mentioned in Identified Sustainability Information section above
  - c. Data and information outside the defined reporting period
  - d. Data related to Group's financial performance, strategy and other related linkages expressed in Identified Sustainability Information.
  - e. The Group's statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Group and assertions related to Intellectual Property Rights and other competitive issues.
  - f. Mapping of the Identified Sustainability Information with reporting frameworks other than those mentioned in Criteria above.
  - g. While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.
  - h. The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

### Opinion

16. Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information included in the BRSR for the financial year ended 31 March 2025, is prepared in all material respects, in accordance with the Criteria.

### **Other Matter**

17. The information pertaining to the financial year ended 31 March 2024, included as comparative information in the Identified Sustainability Information, has been certified by the management and was not subjected to either limited/reasonable assurance engagement.

Our opinion is not modified with respect to this matter.

### **Restriction on use**

18. Our reasonable assurance report has been prepared and addressed to the Board of Directors of the Holding Company at the request of the Holding Company solely, to assist the Group in reporting on the Group's sustainability performance and activities. Accordingly, this report may not be suitable for any other purpose and should not be used by any other party other than the Board of Directors of the Holding Company. Further, we do not accept or assume any duty of care or liability for any other purpose or to any other party to whom this report is shown or into whose hands it may come without our prior consent in writing.

### **Grant Thornton Bharat LLP**

Abhishek Tripathi

Partner

Dated: 24<sup>th</sup> June 2025

Place: Grant Thornton Bharat LLP

Plot No. 19A, 2<sup>nd</sup> Floor, Sector – 16A,

Noida - 201301,

Uttar Pradesh, India

# Annexure to the Reasonable Assurance Report on BRSR Core

## PRINCIPLE 1

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

Particulars	Current Financial Year	Previous Financial Year
Number of days of accounts payables	56.59	57.96

Note: Numbers updated as per guidelines.

**EI-9. Open-ness of business - Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:**

Parameter	Metrics	FY2024-25	FY2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments ( Investments in related parties / Total Investments made)	Nil	Nil

Remarks: On a consolidated basis after elimination of intercompany transactions within the group.

## PRINCIPLE 3

**EI-1.c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:**

Particulars	Current Financial Year	Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company	0.23%	0.22%

Remarks: Data pertains to only Driveline and Motor division.

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

Safety Incident/Number	Category	FY2024-25	FY2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.34
	Workers	0.00	0.00
Total recordable work-related injuries	Employees	0	1
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0
Number of Permanent Disabilities	Employees	0	0
	Workers	0	0



## PRINCIPLE 5

### El-3. b. Provide information on Gross wages paid to females by the entity, in the following format:

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages*	4.01%**	3.98%**

Note: Doesn't include ESOP perquisite value.

\*India Specific data

\*\* Closing CTC of female / Closing CTC of all Permanent employees and Permanent workers.

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

Particulars	Current Financial Year	Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0.00%	0.00%
Complaints on POSH upheld	0	0

Remarks: The data pertains to locations in India only.

## PRINCIPLE 6

### El-1. Details of total energy consumption in Gigajoules (GJ), in the following format:

Parameter	FY 2024-25	FY 2023-24
<b>From renewable sources</b>		
Total electricity consumption (A)-Solar	13,639	6,985
Total fuel consumption (B)	0	0
Energy consumption through other sources ( C )	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>13,639</b>	<b>6,985</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)-Grid	295,130	274,345
Total fuel consumption (E)	83,923	76,827
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>379,053</b>	<b>351,172</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>392,692</b>	<b>358,157</b>
<b>Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)</b>	11.07 GJ / Million	11.25 GJ / Million
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)*</b>	228.79 GJ / Million	257.31 GJ / Million
<b>Energy intensity in terms of physical output#</b>	0.01 GJ / Total sales quantity	0.01 GJ / Total sales quantity

Remarks:

\*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by the world bank for India which is 20.66.

# Though Energy intensity for total number of units sold by the company has been given above as required by the BRSR format, this may not be correct representation of "energy intensity by physical output" across different years as multiple products made by the company are not comparable using a common unit of measurement.

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

Parameter	FY 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	26,134	0
(iii) Third party water	121,984	130,342
(iv) Seawater / desalinated water	0	0
(v) Others	522	390
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>148,640</b>	<b>130,732</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>148,640</b>	<b>130,732</b>
<b>Water intensity per rupee of turnover (Water consumed / turnover)</b>	4.19 KL / Million	4.10 KL / Million
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)*</b>	<b>86.60 KL / Million</b>	<b>93.92 KL / Million</b>
<b>Water intensity in terms of physical output<sup>#</sup></b>	<b>0.003 KL / Total sales quantity</b>	<b>0.003 KL / Total sales quantity</b>

\* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by the world bank for India which is 20.66

<sup>#</sup>Though Water intensity for total number of units sold by the company has been given above as required by the BRSR format, this may not be correct representation of "water intensity by physical output" across different years as multiple products made by the company are not comparable using a common unit of measurement.

**EI-4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)**

Parameter	FY2024-25	FY2023-24
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water		
- No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater		
- 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		
<b>Total water discharged (in kilolitres)</b>		

Not Applicable

**EI-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2) in MTCO<sub>2</sub>e, in the following format:**

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	TCO <sub>2</sub> e	5,174	3,845
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	TCO <sub>2</sub> e	59,485	54,472
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	TCO <sub>2</sub> e / rupee of turnover	1.8235 TCO <sub>2</sub> e / Million	1.8311 TCO <sub>2</sub> e / Million
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*	TCO <sub>2</sub> e / rupee of turnover	37.6725 TCO <sub>2</sub> e / Million	41.8962 TCO <sub>2</sub> e / Million
Total Scope 1 and Scope 2 emission intensity in terms of physical output <sup>#</sup>	TCO <sub>2</sub> e / rupee of turnover	0.0014 TCO <sub>2</sub> e / Total sales quantity	0.0014 TCO <sub>2</sub> e / Total sales quantity

\*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by the world bank for India which is 20.66.

<sup>#</sup> Though Emissions intensity for total number of units sold by the company has been given above as required by the BRSR format, this may not be correct representation of "emissions intensity by physical output" across different years as multiple products made by the company are not comparable using a common unit of measurement.

**EI-9 Provide details related to waste management by the entity for the Current Financial Year:**

Parameter	FY2024-25	FY2023-24
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	97.13	98
E-waste(B)	0.67	0.56
Bio-medical waste (C)	0.01	0.02
Construction and demolition waste (D)	0	0
Battery waste (E)	5.50	0.54
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	762.92	682.00
Other Non-hazardous waste generated (H). Please specify, if any.	20,623.74	18,769.00
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>21,490</b>	<b>19,550</b>
<b>Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)</b>	<b>0.6060 MT / Million</b>	<b>0.6139 MT / Million</b>
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)*</b>	<b>12.5206 MT / Million</b>	<b>14.0452 MT / Million</b>
<b>Waste intensity in terms of physical output<sup>#</sup></b>	<b>0.0005 MT / Total sales quantity</b>	<b>0.0005 MT / Total sales quantity</b>

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

Category of waste		
(i) Recycled	20,799	18,887
(ii) Re-used	6.18	31
(iii) Other recovery operations	0	0
<b>Total</b>	<b>20,805</b>	<b>18,918</b>

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

Category of waste		
(i) Incineration/Preprocessing	590	448
(ii) Landfilling	95	184
(iii) Other disposal operations	0	0
<b>Total</b>	<b>685</b>	<b>632</b>

Remarks: Incineration includes preprocessing of 378.25 MT

\* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by the world bank for India which is 20.66

<sup>#</sup> Though Waste intensity for total number of units sold by the company has been given above as required by the BRSR format, this may not be correct representation of "waste intensity by physical output" across different years as multiple products made by the company are not comparable using a common unit of measurement.

**PRINCIPLE 8****EI-4. Input material sourced from suppliers (by value):**

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	34%	35%
Sourced directly from within India	80%	85%

**EI-5. Job creation in smaller towns- Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost. (Place to be categorised as per RBI Classification System - rural / semi-urban / urban / metropolitan)**

Location	Current Financial Year	Previous Financial Year
Rural	-	-
Semi-urban	3.8%	4%
Urban	96.2%	96%
Metropolitan	-	-

Note: Place to be categorised as per RBI Classification System- rural/ semi-urban/ urban/ metropolitan.

**PRINCIPLE 9****EI-7. Provide the following information relating to data breaches:**

- Number of instances of data breaches - 0
- Percentage of data breaches involving personally identifiable information of customers - 0%
- Impact, if any, of the data breaches - 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 ended 31<sup>st</sup> March, 2025.

For, **Sona BLW Precision Forgings Limited**

**Vivek Vikram Singh**

Managing Director & Group CEO

DIN: 07698495

Date: April, 30, 2025

Place: Gurgaon

Annexure – K

## CORPORATE GOVERNANCE POLICIES

In accordance with Company's philosophy of adhering to the highest standards of ethical business and corporate governance and to ensure fairness, accountability, responsibility and transparency to all stakeholders, your Company has formulated various policies, as mentioned below, in accordance with the requirements of the Companies Act, 2013 (**Act**), the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**Listing Regulations**), SEBI (Prohibition of Insider Trading) Regulations, 2015 (**SEBI PIT Regulations**) and other applicable laws and regulations.

The Company has also implemented various other policies as part of its Governance and Ethical Compliance Framework. Some of these policies are available on the website of the Company, on voluntary basis, on the link given below.

The Company keeps reviewing these policies from time to time and update them in accordance with the statutory and regulatory requirements and as per the Industry's best Corporate Governance practises.

### A. Statutory Policies: As per the Act, Listing Regulations and other applicable laws:

S No.	Name of the Policy	Website Link
1.	Risk Management Policy	<a href="https://sonacomstar.com/files/policy/risk-management-policy-policy-NTCFLh.pdf">https://sonacomstar.com/files/policy/risk-management-policy-policy-NTCFLh.pdf</a>
2.	Policy on Preservation of Documents	<a href="https://sonacomstar.com/files/policy/policy-on-prevention-of-documents-policy-tPw29X.pdf">https://sonacomstar.com/files/policy/policy-on-prevention-of-documents-policy-tPw29X.pdf</a>
3.	Familiarisation Programme	<a href="https://sonacomstar.com/files/policy/familiarisation-programme-policy-0zjWbw.pdf">https://sonacomstar.com/files/policy/familiarisation-programme-policy-0zjWbw.pdf</a>
4.	Policy on evaluation of performance of board of directors	<a href="https://sonacomstar.com/files/policy/policy-on-evaluation-of-performance-of-board-of-directors-policy-6WONEP.pdf">https://sonacomstar.com/files/policy/policy-on-evaluation-of-performance-of-board-of-directors-policy-6WONEP.pdf</a>
5.	Policy on Preservation and Utilisation of Stationery, Blank Security Certificates and Warrants	<a href="https://sonacomstar.com/files/policy/policy-on-preservation-and-utilization-of-stationery-blank-security-certificates-and-warrants-policy-wi5JWH.pdf">https://sonacomstar.com/files/policy/policy-on-preservation-and-utilization-of-stationery-blank-security-certificates-and-warrants-policy-wi5JWH.pdf</a>
6.	Cookie Policy	<a href="https://sonacomstar.com/files/policy/cookie-policy-policy-7F83Ag.pdf">https://sonacomstar.com/files/policy/cookie-policy-policy-7F83Ag.pdf</a>
7.	Privacy Notice	<a href="https://sonacomstar.com/files/policy/Privacy_Notice.pdf">https://sonacomstar.com/files/policy/Privacy_Notice.pdf</a>
8.	Prevention of Sexual Harassment Policy	<a href="https://sonacomstar.com/files/policy/posh-policy-policy-s7Hmw2.pdf">https://sonacomstar.com/files/policy/posh-policy-policy-s7Hmw2.pdf</a>
9.	Code of Conduct for Prohibition of Insider Trading	<a href="https://sonacomstar.com/files/policy/code-of-conduct-for-prevention-of-insider-trading-policy-x046Ln.pdf">https://sonacomstar.com/files/policy/code-of-conduct-for-prevention-of-insider-trading-policy-x046Ln.pdf</a>
10.	Corporate Social Responsibility Policy	<a href="https://sonacomstar.com/files/policy/corporate-social-responsibility-policy-policy-K6JBXy.pdf">https://sonacomstar.com/files/policy/corporate-social-responsibility-policy-policy-K6JBXy.pdf</a>
11.	Whistle Blower Policy	<a href="https://sonacomstar.com/files/policy/whistle-blower-policy-policy-MUwqe2.pdf">https://sonacomstar.com/files/policy/whistle-blower-policy-policy-MUwqe2.pdf</a>
12.	Succession Planning Policy	<a href="https://sonacomstar.com/files/policy/succession-planning-policy-policy-SYOpD5.pdf">https://sonacomstar.com/files/policy/succession-planning-policy-policy-SYOpD5.pdf</a>
13.	Policy on Related Party Transactions	<a href="https://sonacomstar.com/files/policy/policy-on-related-party-transactions-policy-AliHMo.pdf">https://sonacomstar.com/files/policy/policy-on-related-party-transactions-policy-AliHMo.pdf</a>

S No.	Name of the Policy	Website Link
14.	Policy on Board Diversity	<a href="https://sonacomstar.com/files/policy/policy-on-board-diversity-policy-sKCWRQ.pdf">https://sonacomstar.com/files/policy/policy-on-board-diversity-policy-sKCWRQ.pdf</a>
15.	Policy for determining Material Subsidiaries	<a href="https://sonacomstar.com/files/policy/policy-for-determining-material-subsidiaries-policy-f3dEtf.pdf">https://sonacomstar.com/files/policy/policy-for-determining-material-subsidiaries-policy-f3dEtf.pdf</a>
16.	Policy for determining Materiality	<a href="https://sonacomstar.com/files/policy/policy-for-determining-materiality-policy-x9GHRZ.pdf">https://sonacomstar.com/files/policy/policy-for-determining-materiality-policy-x9GHRZ.pdf</a>
17.	Nomination and Remuneration Policy	<a href="https://sonacomstar.com/files/policy/nomination-and-remuneration-policy-policy-DqCLrU.pdf">https://sonacomstar.com/files/policy/nomination-and-remuneration-policy-policy-DqCLrU.pdf</a>
18.	Fair Disclosure of Unpublished Price Sensitive Information	<a href="https://sonacomstar.com/files/policy/fair-disclosure-of-upsi-policy-yzFKhp.pdf">https://sonacomstar.com/files/policy/fair-disclosure-of-upsi-policy-yzFKhp.pdf</a>
19.	Dividend Distribution Policy	<a href="https://sonacomstar.com/files/policy/dividend-distribution-policy-policy-oW38wX.pdf">https://sonacomstar.com/files/policy/dividend-distribution-policy-policy-oW38wX.pdf</a>
20.	Code of Conduct Board and Senior Management	<a href="https://sonacomstar.com/files/policy/code-of-conduct-board-and-senior-management-policy-DISxoZ.pdf">https://sonacomstar.com/files/policy/code-of-conduct-board-and-senior-management-policy-DISxoZ.pdf</a>
21.	SEBI Circular on Online Dispute Resolution	<a href="https://www.sebi.gov.in/legal/master-circulars/aug-2023/online-resolution-of-disputes-in-the-indian-securities-market_75220.html">https://www.sebi.gov.in/legal/master-circulars/aug-2023/online-resolution-of-disputes-in-the-indian-securities-market_75220.html</a>
22.	Archival Policy	<a href="https://sonacomstar.com/files/policy/archival-policy-policy-d5uF7K.pdf">https://sonacomstar.com/files/policy/archival-policy-policy-d5uF7K.pdf</a>

#### B. Policies as part of Governance & Ethical Compliance Framework:

S No.	Name of the Policy	Website Link
1.	Code of Conduct and Business Ethics	<a href="https://sonacomstar.com/files/policy/code-of-conduct-and-business-ethics-policy-yEZCTh.pdf">https://sonacomstar.com/files/policy/code-of-conduct-and-business-ethics-policy-yEZCTh.pdf</a>
2.	Code of conduct for Vendors/ Suppliers	<a href="https://sonacomstar.com/files/policy/code-of-conduct-for-vendor-policy-lFuILR.pdf">https://sonacomstar.com/files/policy/code-of-conduct-for-vendor-policy-lFuILR.pdf</a>
3.	Anti-Bribery and Corruption Compliance Policy	<a href="https://sonacomstar.com/files/policy/anti-bribery-and-corruption-policy-policy-8i68Y7.pdf">https://sonacomstar.com/files/policy/anti-bribery-and-corruption-policy-policy-8i68Y7.pdf</a>
4.	Investor Grievance Redressal Policy	<a href="https://sonacomstar.com/files/policy/investor-grievance-redressal-policy-policy-hCONqg.pdf">https://sonacomstar.com/files/policy/investor-grievance-redressal-policy-policy-hCONqg.pdf</a>
5.	Shareholder's Manual	<a href="https://sonacomstar.com/files/shareholders_manual.pdf">https://sonacomstar.com/files/shareholders_manual.pdf</a>
6.	Link of Online Dispute Resolution	<a href="https://sonacomstar.com/investor-relations">https://sonacomstar.com/investor-relations</a>
7.	Responsibilities and Duties of Board of Directors	<a href="https://sonacomstar.com/files/policy/responsibilities-and-duties-of-board-of-directors-policy-Adosl4.pdf">https://sonacomstar.com/files/policy/responsibilities-and-duties-of-board-of-directors-policy-Adosl4.pdf</a>
8.	Enterprise Risk Management -Framework	<a href="https://sonacomstar.com/files/policy/erm-framework-policy-CZEnft.pdf">https://sonacomstar.com/files/policy/erm-framework-policy-CZEnft.pdf</a>
9.	Management Policy on Quality, Environment, Occupational health and safety	<a href="https://sonacomstar.com/files/policy/quality-environment-occupational-health-and-safety-policy-policy-uCJgYJ.pdf">https://sonacomstar.com/files/policy/quality-environment-occupational-health-and-safety-policy-policy-uCJgYJ.pdf</a>
10.	Tax Policy	<a href="https://sonacomstar.com/files/policy/tax-policy-policy-ttSq8c.pdf">https://sonacomstar.com/files/policy/tax-policy-policy-ttSq8c.pdf</a>
11.	Fair work practice guidelines	<a href="https://sonacomstar.com/files/policy/fair-work-practice-guidelines-policy-aetlfx.pdf">https://sonacomstar.com/files/policy/fair-work-practice-guidelines-policy-aetlfx.pdf</a>
12.	Terms of Reference of the Committees of the Board	<a href="https://sonacomstar.com/files/policy/terms-of-reference-of-the-committees-policy-iAA7NT.pdf">https://sonacomstar.com/files/policy/terms-of-reference-of-the-committees-policy-iAA7NT.pdf</a>
13.	Procedure prescribed for filing of complaint under POSH	<a href="https://sonacomstar.com/files/policy/procedure-prescribed-for-filing-of-complaint-under-posh-policy-W29f5C.pdf">https://sonacomstar.com/files/policy/procedure-prescribed-for-filing-of-complaint-under-posh-policy-W29f5C.pdf</a>

#### C. Changes made in the Policies during the year

During the financial year under review, the Company has amended the following policies/codes in accordance with the requirements of the applicable laws and Regulations, the gist of the changes made in the policies are as follows:

S. No.	Name of the Policy	Description of the Policy	Summary of key changes made to the Policies during the Financial Year
1.	Policy on Preservation of Documents	This policy was formulated with an intent to provide clarity about the preservation of documents as required under applicable laws.	The list of documents which are required to be maintained for at least 8 (eight) years after completion of the relevant transactions have been updated to include audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls..
2.	Policy for determining Material Subsidiaries	The policy has been adopted with an intent to determine the Material Subsidiaries of the Company.	<ul style="list-style-type: none"> <li>The definition of Material Subsidiary is amended to align with the Companies Act, 2013.</li> <li>A new clause has been added with respect to undertaking of Secretarial Audit by Material Unlisted Subsidiaries from a peer reviewed Secretarial Auditor.</li> <li>A new provision has been inserted with respect to requirement of prior approval of shareholders in case of sale, dispose and lease of assets amounting to more than 20% of the wholly owned subsidiaries.</li> </ul>

S. No.	Name of the Policy	Description of the Policy	Summary of key changes made to the Policies during the Financial Year
3.	Policy on Related Party Transactions	It is a policy which has been framed with an intent to regulate all Related Party Transactions in the Company.	<ul style="list-style-type: none"> <li>As per the amendments to the SEBI (LODR) Regulations, 2015, exemption has been provided from prior approval of the Audit Committee for remuneration and sitting fees paid by the Company to its director, key managerial personnel or senior management, except who is part of promoter or promoter group, shall not require approval of the audit committee.</li> <li>New clauses have been added to the exempted transactions which do not require prior approval of the audit committee., which relates to payment of statutory dues.</li> <li>A detailed process with respect to ratification of RPT is included in the Policy.</li> </ul>
4.	Policy for Determining Materiality	This policy is articulated with a view to determine the materiality based on the criteria mentioned in the Listing Regulation ("Material Information"), such that the required information can be promptly disclosed to the stock exchanges.	<ul style="list-style-type: none"> <li>The definition of "Normal trading hours" has been inserted.</li> <li>A clause has been added specifying the disclosure of decision made in the Board meeting ended post closure of normal trading hour.</li> <li>A new proviso has been inserted related to relevant information regarding claims against the Company.</li> <li>A new proviso added to the explanation of acquisition with respect to an unlisted company.</li> <li>Provision related to change in the disclosure requirement related to outcome of the meeting has been added.</li> <li>A new explanation point has been added pertaining to fraud/default by senior management, other than who is promoter, director or Key Managerial Personnel.</li> <li>Timelines for disclosure of audio, video recordings and transcripts has been added.</li> <li>A clarification has been added specifying what shall constitute a Forensic Audit.</li> <li>A new Explanation point added with respect to disclosure of imposition of fine or penalty.</li> </ul>
5.	Code of Conduct for Prohibition of Insider Trading	The Code is adopted to regulate, monitor and report trading by designated persons and Insiders and thereby putting in place a framework for prohibition of insider trading.	<ul style="list-style-type: none"> <li>The existing definition of Connected Persons has been amended in accordance with the amendment in the SEBI (PIT) Regulations, 2015.</li> <li>The definition of Relative has been amended in accordance with the changes the SEBI (PIT) Regulations, 2015.</li> </ul>
6.	Remuneration Policy for Directors, Key Managerial Personnel, Senior Management Personnel and Other Employees	The Policy is intended to set out criteria to pay equitable remuneration to the Directors, Key Managerial Personnel, Senior Management Personnel and other employees of the Company and to harmonise the aspirations of human resources with the goals of the Company.	<ul style="list-style-type: none"> <li>The definition of Senior Management Personnel (SMP) has been amended.</li> <li>Remuneration clause for non-executive directors changed as per the requirement.</li> </ul>

**COMPLIANCE CERTIFICATE**

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

To,

**The Board of Directors,**

**Sona BLW Precision Forgings Limited**

Sona Enclave Village

Begumpur Khatola, Sector 35, Gurgaon

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, 2025 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: April, 30, 2025

Place: Gurgaon