

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 Gurugram, Haryana 122004
5.	Corporate address	Sona Enclave, Village Begumpur Khatola, Sector 35 Gurugram, Haryana 122004
6.	E-mail	investor@sonacomstar.com
7.	Telephone	+91 124 476 8200
8.	Website	https://sonacomstar.com/
9.	Financial year for which reporting is being done	1 st April 2025 -31 st March 2026
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 6,21,84,68,900 divided into 62,18,46,890 equity shares having face value 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 President and Group CFO Telephone: +91 124 476 8200 Email id: investor@sonacomstar.com
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 and railway components	95%

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	293001	21
2	Differential Assembly	293001	16
3	Motors & Motor sub-assemblies	293005	32
4	Railway Components	302004	21
5	Others	293001	10

*As per National Industrial Classification (NIC) 2025

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	8	6	14
International	5	4	9

*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 (consolidated) of the entity is 41%.

c. A brief on types of customers

Sona Comstar operates predominantly in the B2B segment, delivering critical products to leading automotive OEMs and Tier-1 suppliers across India, North America, Europe, and Asia. Our portfolio serves diverse mobility segments, including conventional and electric passenger vehicles, commercial vehicles, off-highway vehicles, electric two- and three-wheelers, as well as railway components. Approximately 77% of our revenue is generated from direct supplies to global OEMs, reflecting our strong international presence and trusted industry partnerships.

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)	1830	1679	91.7%	151	8.3%
2	Other than Permanent (E)	1	0	0%	1	100%
3	Total employees (D + E)	1831	1679	91.7%	152	8.3%
Workers						
1	Permanent (F)	391	360	92.1%	31	7.9%
2	Other than Permanent (G)	4469	4215	94.3%	254	5.7%
3	Total Workers (F + G)	4860	4575	94.1%	285	5.9%

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)	3	3	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total differently abled employees (D + E)	3	3	100%	0	0%
Differently Abled Workers						
1	Permanent (F)	1	1	100%	0	0%
2	Other than Permanent (G)	0	0	0%	0	0%
3	Total Workers (F + G)	1	1	100%	0	0%

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No(B)	%(B/A)
Board of Directors	9	3	33.3%
Key Management Personnel	4	0	0.0%

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	(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	14%	17%	15%	11%	21%	12%	12%	28%	13%
Permanent Workers	1%	19%	3%	3%	30%	5%	3%	24%	5%

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 Technologies 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	Subsidiary	54	Yes
12	Novelic SRL	Subsidiary	54	Yes
13	Novelic ESC DOOEL Skopje	Subsidiary	54	Yes
14	NIRSEN d.o.o. Beograd-Zvezdara	Subsidiary	54	Yes
15	Novelic GmbH	Subsidiary	54	Yes
16	Novelic India Private Limited*	Subsidiary	54	Yes

*Incorporated on 28th Nov 2025

[#]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% shareholding 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) – 44,494.6 million
- Net worth (in INR) – 59,091.72 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 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, the Company has a separate email id i.e. speakup. sbpl@sonacomstar.com for reporting any grievance and complaints and the policy is available on the website of the Company at https://sonacomstar.com/policies-and-codes	0	0	No complaints were filed during the financial period	0	0	No complaints were filed during the financial period
Investors and shareholders	Yes. The Company has in place a Grievance Redressal Mechanism which can be accessed on the website of the Company at http://sonacomstar.com/policies-and-codes The Company also has separate e-mail id i.e., investor@sonacomstar.com for shareholders for sending their queries and grievances	1	0	During the Financial Year ended on 31st March, 2026, only 1 (one) complaint was received from the shareholders of the Company which was pertaining to the claim of unclaimed dividend by a shareholder whose bank account details were not updated with the depository. This complaint was duly resolved by the Company in co-ordination with its RTA to the satisfaction of the Shareholder.	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: https://www.bseindia.com/stock-share-price/sona-blw-precision-forgings-ltd/sonacoms/543300/integrated-filing-governance For NSE: https://www.nseindia.com/get-quote/equity/SONACOMS/Sona-BLW-Precision-Forgings-Limited
Employees and workers	Yes, the Company has a separate email id i.e., speakup. sbpl@sonacomstar. com for reporting any grievance and complaints for its workers in the policy, which is available at https://sonacomstar.com/policies-andcodes . It may also be submitted in soft copy at posh-driveline@sonacomstar.com for Driveline Business and at posh-motor@sonacomstar.com for Motor Business and posh-railway@sonacomstar.com for Railway Business as per the POSH policy of the Company available on the website of the Company	1	1	One POSH complaint received. The complaint was investigated by the Internal Committee (IC), however it was concluded after the close of financial year but before the signing of this report. Based on the findings of the IC, the matter was not established under the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.	0	0	No complaints were filed during the financial period.
Customers*	Yes, the Company has a separate email id i.e. speakup. sbpl@sonacomstar. com for reporting any grievance and complaints and the policy is available on the website of the Company at https://sonacomstar.com/policies-and-codes .	1	0	One Posh complaint filed. The complaint received by the wholly owned subsidiary, Comstar Automotive USA LLC, was also resolved and concluded before 31st March 2026, to the satisfaction of the customer and the complainant.	0	0	No complaints were filed during the financial period.
Value Chain partners	Yes, the Company has a separate email id i.e speakup. sbpl@sonacomstar. com for reporting any grievance and complaints and the policy is available on the website of the Company at https://sonacomstar.com/policies-and-codes .	1	0	One POSH complaint received. The complaint was investigated by the Internal Committee (IC), however it was concluded before March 31, 2026. Based on the findings of the IC, the matter was not established under the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.	0	0	No complaints were filed during the financial period.

* 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	We uphold the highest standards of transparency and ethical business practices, which form the foundation of our corporate governance excellence. Our governance framework is designed to foster openness, ensure strict compliance, and maintain accountability across all levels. This mechanism is built to nurture a strong value system, driving business excellence while strengthening stakeholder trust and confidence.	To reinforce its value system, the Company has established robust ethical policies and governance frameworks that foster a culture of compliance and integrity. Through regular communication, training programs, and awareness sessions for employees, extended workforce, and suppliers, the Company actively promotes ethical conduct. Most of these policies are publicly accessible on the Company's website, ensuring transparency and enabling stakeholders to benefit from them.	Any instance of unethical behaviour, non-compliance, or violation can lead to punitive actions and significant reputational damage. Such lapses may erode investor confidence, weaken stakeholder trust, and ultimately result in brand deterioration.
2	Safe and Healthy Working Conditions	Risk and Opportunity	By recognising safe working conditions as both a risk and an opportunity, the Company places employee well-being at the forefront. This approach ensures compliance with legal requirements, supports operational efficiency and continuity, and enables effective cost management. Together, these factors strengthen overall sustainability and long-term success. Our foremost priority is to provide a secure workplace for all employees and workers. We focus on a robust safety management system, proactive hazard mitigation, regular training and mock drills, periodic risk assessments, and continuous improvement of our Occupational Health & Safety (OHS) framework.	To realize our Zero Harm vision, the Company has established a strong and well-structured security system built on real-time data and the principle of shared responsibility. At Sona Comstar, we maintain high standards of occupational safety across all our facilities. Regular evaluations of health and safety practices and workplace conditions are conducted at every plant and office to identify potential gaps and implement corrective measures. Plant management teams, together with key facility workers, play a pivotal role in enforcing safety policies, procedures, and measures, ensuring alignment with corporate governance standards and fostering a culture of accountability.	Incidents related to health and safety can disrupt operations, lower employee morale, and damage business reputation. Such consequences may further lead to financial setbacks and diminished stakeholder confidence.
3	Product Safety and Quality	Risk and Opportunity	Our pursuit of quality excellence is guided by our core values of Vitality, Frugality, and Agility, which shape the way we design products that deliver a positive customer experience. Opportunities arising from this approach include gaining competitive advantage, enhancing customer satisfaction and loyalty, strengthening brand equity and image, and driving overall business success. At the same time, we recognise that product quality and safety present potential risks. These risks may manifest as harm to consumers, non-compliance with regulatory and statutory requirements, and adverse impacts on brand reputation and revenue. Balancing these opportunities and risks is central to sustaining long-term growth and stakeholder trust.	Our responsibility extends beyond manufacturing and sales, contributing to cleaner and safer mobility solutions. Guided by the principle of minimising environmental impact while maximising safety, economic, and social value, we embed sustainability into our operations. All our manufacturing facilities are IATF 16949 certified, reflecting our commitment to continual improvement. This certification emphasises defect prevention, reduction of variation, and waste minimisation across the supply chain and assembly processes—ensuring that our products meet the highest standards of quality, safety, and sustainability.	Defective products can lead to product recalls, which negatively affect consumer perception of quality and may cause reputational damage. Beyond brand impact, recalls also increase costs through product replacements, corrective fixes, and potential litigation expenses, thereby posing significant financial risks to the business.
4	Material Sourcing	Opportunity	In the auto-component industry, identifying material sourcing as both a risk and an opportunity enables proactive management of supply chain vulnerabilities, strengthens value chain resilience, enhances competitiveness, optimises cost efficiency, fosters innovation, and drives quality and long-term sustainability in operations.	-	Responsible material sourcing enhances consumer satisfaction, strengthens sustainability practices, and improves market competitiveness, thereby contributing to long-term business resilience and stakeholder trust.

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)
			At Sona Comstar, we carefully select materials best suited for each end application, ensuring optimal utilisation in our processes. In addition, we embrace circular economy principles by incorporating recycled input materials and adopting returnable packaging wherever feasible, thereby reducing environmental impact and promoting sustainable growth.		
5	Solutions for low carbon mobility	Opportunity	Sona Comstar firmly believes that electrified mobility is essential to reducing GHG emissions from automobiles and advancing towards a greener planet. In line with this vision, the Company has embarked on a journey to expand its revenue share from battery electric vehicles (BEVs) and has strategically focused its R&D efforts on developing advanced drive motors, controllers, and transmission solutions tailored for diverse categories of electric vehicles.	-	Sona Comstar had identified 'Low Carbon Mobility' as one of the materiality thrust areas in 2023 and set a target to achieve 45% of its revenue from 'Low Carbon Mobility' by 2026. Low carbon mobility for the company is now represented by its revenue generated from automotive components and systems supplied for EV vehicles and supplies to Railways (nearly 100% of which is towards the electrified part of the Indian rail network) combined. For the financial year ending 31 st March 2026, the company thus derived more than 45% its revenue from supplies for 'Low Carbon Mobility'. It therefore achieved its target ahead of schedule, underscoring its commitment towards supporting clean transport solutions, sustainable innovation, and alignment with its long-term ESG goals.
6	Energy Management	Opportunity	Our energy policy is centered on enhancing operational efficiency, executing innovative projects to optimise energy demand, and proactively integrating renewable energy sources. This approach reflects our commitment to sustainability, cost-effectiveness, and long-term resilience in business operations.	-	Energy-saving initiatives combined with the increased adoption of renewable energy contribute to sustainability while reducing the Company's specific energy consumption. This approach not only supports environmental responsibility but also delivers financial savings through optimised resource utilisation.
7	Emissions Management	Risk and Opportunity	Reducing greenhouse gas emissions is one of the most critical solutions to addressing climate change. This priority underpins our commitments to carbon management and GHG mitigation, ensuring that our actions contribute meaningfully to a sustainable future.	We aim to progressively increase the share of renewable electricity in our overall energy consumption to reduce GHG emissions and conserve energy, primarily through solar power generation. In addition, we have set clear targets to lower specific energy consumption, thereby improving energy intensity across our operations and reinforcing our commitment to sustainable growth.	Failure to meet commitments on greenhouse gas reduction could result in negative financial implications and reputational damage, undermining stakeholder confidence and long-term sustainability objectives.

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 handling of both hazardous and non-hazardous waste is a critical aspect of responsible business conduct in manufacturing. Guided by our Environmental Management Policy, we implement effective and efficient waste management practices aimed at reducing and recycling waste while transforming resources into valuable products. This approach underscores our commitment to sustainability, operational excellence, and environmental stewardship.	Throughout the year, we have implemented initiatives to strengthen resource efficiency, including the recycling of waste die lube recovered from manufacturing operations. These efforts reflect our commitment to sustainable practices and reducing environmental impact across our production processes.	Improper handling of waste can lead to environmental pollution and contamination, attract regulatory fines and notices, and cause adverse health impacts. It may also trigger community opposition, ultimately resulting in reputational damage and erosion of brand trust.
9	Respect for Individuals	Risk and Opportunity	Sona Comstar ensures that 100% of employees are trained on the principles of respect for individuals. We are committed to providing equal opportunities for recognition, advancement, and career development to all workers and officers, irrespective of their background or beliefs, while maintaining a zero-tolerance stance against discrimination or harassment. Any violation of human rights could result in regulatory, legal, and legislative challenges, and may also undermine our position as an employer of choice.	Our induction programs are designed to build awareness of human rights among new employees and include refresher training sessions. Sona Comstar complies with all applicable labor laws and holds OHSAS 18001 certification, underscoring our commitment to occupational health and safety. During induction, employees are trained on our Code of Conduct, which addresses critical human rights issues such as child labor, gender diversity, and workplace discrimination. Additionally, all new employees undergo third-party background verification to ensure integrity and compliance. The Company strives to uphold fundamental human rights principles across all operations, in alignment with its codes and policies. To further strengthen accountability, we provide a vigil mechanism that enables employees to report genuine concerns regarding unfair or unjust incidents within the framework of the law.	Failure in key commitments has the potential to damage brand image, hinder the ability to attract and retain top talent, and weaken overall organisational credibility.

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	https://sonacomstar.com/policies-and-codes								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	IATF 16949, ISO 14001, ISO 45001, ISO 50001, 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 2024-25 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.	Refer to Sustainability Report FY 2024-25 for ESG Goals and Targets								

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.: +91 124 476 8200 Email-id: investor@sonacomstar.com
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Board of Directors has established an ESG Committee to oversee and drive the implementation of the Environment, Social, and Governance framework across all 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, Performance against established policies and procedures is periodically reviewed by the respective Departmental Heads and designated Committees.									Quarterly and or annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company adheres to all applicable statutory and regulatory requirements. On both a quarterly and annual basis, it discloses its financial as well as non-financial performance in alignment with mandatory reporting obligations.									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
Yes. Independent assessments have been carried out by TÜV Nord and Grant Thornton LLP. The organisation's Quality, Safety, Health, and Environment (QSHE) policies are regularly subjected to both internal and external audits and reviews. These include assessments conducted as part of the ISO certification process, ongoing customer evaluations, and structured internal audits. In addition, customer-specific audits, independent assurance of select key ESG parameters, and CSR impact assessments are undertaken. Through this comprehensive framework of evaluations, the effectiveness, compliance, and alignment of the entity's policies with relevant principles are systematically validated and 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	2	1. Key Regulatory Updates including SEBI Regulations 2. Training and Awareness Session on Anti-Bribery, Corruption and Trade Sanctions	55.56%
Key Managerial personnel	4	1. Prevention of Sexual Harassment at Workplace 2. Data Privacy & Data Protection 3. Code of Conduct & Business Ethics 4. Code of Conduct for Prohibition of Insider Trading	100%
Employees other than BoD and KMPs	375	8D, Why-Why Analysis, APQP, PPAP, Business Sustainability, FMEA, Calibration, CPR - First Aid, CQI 17, Creo Automation, Cybersecurity Awareness Training, DFM/DFA, DFMEA, Drawing Study, EnMS refresher training, ERT Training, ESD awareness training, Fire Fighting training, High voltage safety training, IPC certifications trainings, Job Evaluation training, Kaizen, OEE and Line balancing, Material and selection, MIP and DLP, PLM implementation, PMHV, PMSM training, Power BI, Senior Managerial Development programme, SMT training, TSA, Daily Work Management, Lean Manufacturing, Team Building, Robotics, MPI Level - I Training, Leadership Development, VLFM, Robotics, Emergency Response Training, Machine Programming, Problem Solving Skills (7 QC Tools), IOT (Internet of Things), VDA 6.3, IPC 610, IPC 620, Spring Technology, Fastener Technology, ATEX, IECEx, and HazLoc Certification Training,	100%
Workers	105	Code of Conduct and Business Ethics, EHS awareness, Awareness on POSH, Product knowledge, ERT training, Fire Fighting, CLRSI, 5S, Abnormal condition and Rejection, Chemical safety, EnMS Training, Metrology and Instrument Handling, SCBA, SMED, AEN training and Poka Yoke. Dojo 8 Modules :Company Overview, Fire Safety - What is Fire, Method of Fire control, Types of fire Extinguishers used for fire control, Class of fire, Emergency preparedness ,Emergency Equipment, What is TPM? it's objective and pillars of TPM & JH pillar in detail & 7 types of Abnormalities, TQM, Machining Operation, Awareness on Quality and Measuring Instruments, Defensive Driving, Forklift Operator, CNC Training, Material Handling, Hot Work Safety, PPE's Awareness	100%

Remarks: The data pertains to standalone entity.

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):

Monetary

Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine Settlement Compounding fee	During FY 2025-26, 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.				

Non-Monetary

Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment Punishment	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.	Indicate input material	Name of the regulatory/ enforcement agencies/ judicial institutions
		None

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, applicable to all directors, officers, employees, agents, representatives, and other associated persons. The Company maintains a zero-tolerance approach towards bribery, kickbacks, or any form of corruption, whether directly or through third parties. The policy is publicly available on the 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 - 2025-26	Remarks - 2025-26	Number - 2024-25	Remarks - 2024-25
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	62.32	56.59

Remarks: For the purpose of this indicator, "cost of goods and services procured" has been defined to include the cost of materials consumed, changes in inventories, consumption of stores and spares, power and fuel, freight, packing material, and other direct expenses (comprising sub-contracting costs, repairs and maintenance of plant and machinery, and manpower hired on contract).

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	FY2025-26	FY2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	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 (to related parties / total loans & advances)	Nil	Nil
	d. Investments (in related parties / total investments)	Nil	Nil

Remark: 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:

S. No.	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
During FY 2025–26, Sona Comstar conducted multiple training and awareness sessions on its ethical compliance framework for value chain partners. A total of 376 vendors from the Motor, Railway, and Driveline divisions participated in these sessions.			

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 framework of policies and processes across its operations to uphold integrity. To prevent and manage conflicts of interest, the Company has established specific procedures and policies, including the Code of Conduct for Directors and Senior Management, the 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. In addition, the Company conducts regular training and awareness programs on its Code of Conduct and Business Ethics, providing guidance on effectively identifying and addressing 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%	93%	Development of new technologies and products for development of drivetrain and powertrain products for electric vehicles and safety system for electrified railway applications.
Capex	69%	90%	Setting up of manufacturing capacity for various products meant for use in EV drivetrain, powertrain and safety system for electrified railway applications. 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

EI-2.b. If yes, what percentage of inputs were sourced sustainably?

Sona Comstar adheres to a comprehensive Green Procurement Guideline Environmental Declaration. Sustainability considerations are embedded across the supplier selection, assessment, and evaluation processes, beginning with an initial supplier survey, followed by ongoing risk assessments and periodic audits. As part of this framework, 100% of new suppliers are evaluated against defined sustainability criteria during the onboarding stage. Furthermore, the Green Procurement Guideline ensures that sustainability requirements are integrated into standard purchase contracts, with all suppliers expected to comply with these provisions.

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 seamlessly integrated into the mobility products of our customers, making it neither feasible nor practical to separate or reclaim them individually. Consequently, this consideration is not applicable to our 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 sResponsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, Extended Producer Responsibility (EPR) under the Plastic Waste Management Rules, 2016 is applicable to Sona Comstar. The Company is registered under the Brand Owner and Importer category and has duly submitted its annual EPR compliance. EPR credits have been allocated based on the Company's liability through 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 encountered any significant environmental or social challenges in the production of its products. By prioritising innovation in EV manufacturing, Sona Comstar not only mitigates potential risks but also reinforces its commitment to advancing sustainable mobility solutions. This forward-looking approach underscores our dedication to creating long-term value for stakeholders while contributing meaningfully to global sustainability goals.			

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	
		FY2025-26	FY2024-25
1	Steel and Casting	23%	26%

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:

	FY2025-26			FY2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not applicable, as the Company does not undertake reclamation of products or packaging materials at the end of their life cycle.					
E-waste						
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 undertake the reclamation of products or packaging materials at the end of their lifecycle.		

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

Essential Indicators

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	1679	1648	98.1%	1648	98.1%	0	0%	1555	92.6%	0	0.0%
Female	151	144	95.4%	144	95.4%	151	100%	0	0.0%	54	35.7%
Total	1830	1792	97.9%	1792	97.9%	151	100%	1555	92.6%	54	2.9%
Other than permanent Employees											
Male	0	0	0%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	1	1	100%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	1	1	100%	0	0.00%	0	0.00%	0	0.00%	0	0.00%

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	360	352	97.8%	352	97.8%	-	-	271	75.3%	0	0.0%
Female	31	8	25.8%	8	25.8%	31	100%	-	-	8	25.8%
Total	391	360	92%	360	92%	31	100%	271	75.3%	8	2%
Other than permanent Workers											
Male	4215	4207	99.8%	4207	99.8%	-	-	1	0%	0	0.0%
Female	254	233	91.7%	233	91.7%	185	72.8%	-	-	0	0.0%
Total	4469	4440	99.4%	4440	99.4%	185	72.8%	1	0%	0	0.0%

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

Particulars	Current Financial Year	Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company	0.25%	0.23%

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	11%	0%	Yes

Remark: The data pertains to standalone entity.

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 Company's premises and offices are accessible to employees and workers with differential abilities. However, certain areas within the premises may have limited accessibility for individuals with specific 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* clearly states that the Company provides equal opportunities to all employees, irrespective of race, caste, religion, gender, sex, sexual orientation, marital status, color, age, nationality, or disability. To reinforce this commitment, new displays have been placed at prominent locations within the premises to highlight the equal opportunity policy, ensuring visibility not only to current employees but also to prospective candidates visiting for employment opportunities. The *Code of Conduct and Business Ethics* is publicly 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%	100%	100%	100%
Total	100%	100%	100%	100%

Remark: The data pertains to standalone entity.

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 speakup.sbpl@sonacomstar.com about the matter to be reported. Only the members of Ethics Committee shall have access to this email id. It may also be submitted in soft copy at posh-driveline@sonacomstar.com for Driveline Business and at posh-motor@sonacomstar.com for Motor Business and posh-railway@sonacomstar.com for Railway 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	FY2025-26			FY2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	1830	0	0.0%	1495	0	0.0%
Male	1679	0	0.0%	1373	0	0.0%
Female	151	0	0.0%	122	0	0.0%
Total Permanent Workers	391	360	92.1%	318	161	50.6%
Male	360	352	97.8%	286	140	48.9%
Female	31	8	25.8%	32	21	65.6%

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

Category	FY2025-26					FY2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1679	1679	100%	1553	93%	1376	1376	100%	1137	83%
Female	152	152	100%	105	69%	122	122	100%	100	82%
Total	1831	1831	100%	1658	91%	1498	1498	100%	1237	83%
Workers										
Male	4575	4575	100%	4518	99%	3328	3328	100%	3096	93%
Female	285	285	100%	262	92%	193	193	100%	154	80%
Total	4860	4860	100%	4780	98%	3521	3521	100%	3250	92%

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

Category	FY2025-26			FY2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	%(D / C)
Employees						
Male	1679	1551	92%	1376	1235	90%
Female	151	107	71%	122	109	89%
Total	1830	1658	91%	1498	1344	90%
Workers						
Male	360	360	100%	286	286	100%
Female	31	31	100%	32	32	100%
Total	391	391	100%	318	318	100%

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 fully compliant with the ISO 45001:2018 Occupational Health and Safety (OH&S) Management System, and 100% of its facilities are covered under this certification.
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 workrelated risks through a structured hazard identification process, followed by a likelihood assessment to estimate the probability of occurrence. Based on this evaluation, riskreduction measures are implemented to either prevent incidents (by lowering their likelihood) or control them (by limiting their impact and duration), while also mitigating adverse effects. To further strengthen workplace safety, Sona Comstar has established an Emergency Preparedness Plan, a Mock Drill Record Evaluation Checklist, and an Aspect Register – Standard Operating Procedure Manual designed to minimise occupational hazards. For nonroutine activities, a risk assessment is conducted prior to commencement, and appropriate control measures are applied through a workpermit system, in line 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 established to report workrelated hazards in line with ISO 45001:2018. These include safety patrols, risk assessments, and nearmiss reporting. To address and mitigate such hazards, the Company conducts emergency mock drills and safety exercises, while also organising capacitybuilding and awareness sessions to ensure that employees and workers are wellversed 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 wellbeing of its employees and workers. The Company has partnered with multispecialty hospitals and provides comprehensive coverage through health, term, and accident insurance. Regular health checkups and medical camps are organised for employees and their families. In addition, the 'Svastha' Health and Wellness Initiative includes periodic health camps, yoga sessions, and workshops focused on mental wellbeing for all employees.

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

Safety Incident/Number	Category	FY2025-26	FY2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	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

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

The Company has established comprehensive safety protocols to address workplace injuries and accidents. Lockout Tagout (LOTO) procedures are reinforced for maintenance personnel working on designated machines to mitigate unforeseen incidents and enhance productivity. In the event of an accident, an action plan is developed to investigate the incident and implement preventive measures.

Regular training and awareness programs are conducted on fire safety, non-conformance (NC) handling, chemical safety, road safety, and DOJO's 8-Step training. These sessions also cover 5S practices, the application of the five senses in shopfloor activities, and specialised operational training in forging, heat treatment, quality inspection, packaging, trolley movement, and material handling equipment (MHE) such as forklifts and defensive truck driving.

A machine risk assessment process is implemented across all facilities to reduce highrisk equipment to lower risk levels. Additionally, danger prediction activities (*Kiken Yochi – KY*) are mandatory, and a workpermit system is enforced for all nonroutine tasks. Sona Comstar has also adopted a comprehensive Management Policy covering Quality, Environment, Occupational Health, and Safety, underscoring its commitment to preventing injuries and safeguarding the health of all stakeholders.

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

	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	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)
Health and safety practices	100.00%
Working Conditions	100.00%

Remarks: The assessments are conducted by an independent third party as part of the ISO certification process.

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 risks were 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 extends medical, accidental, and term life insurance coverage to its employees and workers. In addition, benefits such as provident fund, gratuity, and employees' deposit-linked insurance, wherever applicable, are prioritised for settlement in the unfortunate event of death. The company has also established a dependent pension policy to safeguard the economic well-being of employees' families in the event of unforeseen mishaps. This initiative ensures continuity of financial support for dependents and demonstrates our commitment to employee welfare and social responsibility.

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 takes comprehensive measures to ensure compliance across its value chain. All onsite partners are required to strictly adhere to the statutory requirements governing physical operations, thereby maintaining legal and operational integrity. At the same time, all offsite partners are obligated to comply with the Company's Code of Conduct for Vendors, which sets clear expectations for ethical business practices, transparency, and accountability. This dual framework ensures that both onsite and offsite collaborations align with regulatory standards as well as the Company's core values.

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	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
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, employment retention programs are offered based on the criticality of the role and alignment with business needs, ensuring that key talent is retained to support organisational growth. Alongside this, the Company places strong emphasis on capacity building by conducting regular training and skill enhancement sessions for all employees, irrespective of their tenure. These initiatives not only strengthen professional competencies but also improve employability, providing employees with valuable skills that remain beneficial even in the event of termination.

For employees approaching retirement, Sona Comstar facilitates a smooth and dignified transition through structured support mechanisms. This includes personalised guidance on financial planning and assistance with accessing statutory benefits such as EPF withdrawals, pension applications, and other retirement-related entitlements. To further ease this transition, counseling sessions are made available upon request, offering emotional support and practical advice to help retiring employees navigate this important life stage. These sessions empower individuals to plan their next steps with confidence, ensuring both financial security and emotional well-being as they move into retirement.

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

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Sona Comstar embeds its sustainable and responsible supply chain practices directly into the vendor identification and procurement process. The Company's Vendor Code of Conduct and Green Procurement Guidelines serve as clear evidence of its commitment to ethical business dealings, responsible operations, sustainable sourcing, resource optimisation, and broader social responsibilities. To uphold these standards, the procurement team ensures that all vendors formally acknowledge and accept the Vendor Code of Conduct, thereby aligning their practices with the Company's values and sustainability objectives.
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 risks were detected or reported 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 structured process through which we cultivate and sustain transparent relationships while effectively communicating our strategic priorities. We regard stakeholder dialogue as a critical mechanism for understanding expectations and for providing clarity on the company's social and environmental performance, including associated risks. In line with our commitment to inclusivity, we have systematically identified and mapped both internal and external stakeholders, encompassing disadvantaged, vulnerable, and marginalised groups who are impacted by or can influence our decisions. To engage meaningfully with our primary stakeholders on current and emerging risks, opportunities, and growth objectives, we adopt a diverse range of flexible engagement methods designed to foster trust and long-term collaboration.

El-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	Quarterly	The roles and responsibilities of the Board of Directors are defined under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. Accordingly, the Board and its committees convene periodically to deliberate and approve regulatory matters as well as other agenda items related to the Company's operations.
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	The Company shares key developments, business performance, financial results, and strategic updates with its investors and shareholders. In line with Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company's website (https://www.sonacomstar.com/) hosts a dedicated 'Investor Relations' section. This functional segment provides comprehensive information for shareholders, including details on Directors, financial statements, annual reports, codes, and policies. Shareholders and investors may also directly reach out to the Investor Relations department for any queries.
3	Employees and Workers	No	Training & Workshop, Website, Email, Meetings, and Conferences	Continuous	Employee and worker engagement is an ongoing process and plays a vital role in shaping and executing the Company's strategy and business plans. Through various training programs, welfare initiatives, and related measures, the Company strives to enhance employee engagement and competency at work, while also promoting a healthy work-life balance.
4	Customers	No	Personal visits, Mass media, digital communications, E-mails, Plant visits and social media	Continuous	Customer stewardship is demonstrated through transparency, enabling informed choices, customer centric design, and continuous innovation.
5	Communities	Yes	CSR activities, Meetings and briefings, Impact assessment surveys, Official communication channels, including emails, advertisements, Publications, Websites, and social media	Continuous	The Company undertakes community initiatives aimed at improving local surroundings, facilities, and the overall standard of living for communities. These efforts include enhancing school infrastructure, constructing and maintaining toilets in public schools, and similar welfare measures.
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	The Company undertakes training, quality improvement, capacity building initiatives, and safety related programs in accordance with the new clauses under ISO 14000. Supplier meetings are organised to discuss the Company's vision and mission, review business plans, and recognise performance through 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	Reporting and compliance with 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 instituted a range of committees to ensure effective oversight and safeguard the interests of stakeholders. Among these, the ESG Committee plays a pivotal role in monitoring progress on key environmental, social, and governance initiatives and objectives, while also guiding management on future strategic directions. Continuous stakeholder engagement and consultation are undertaken by the management team in collaboration with relevant departments. The management team is responsible for reporting to the Board and the ESG Committee on progress against defined KPIs, key developments, and any exceptions arising from projects or workstreams linked to stakeholder priorities.

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. Sona Comstar incorporates stakeholder consultations as a key input for identifying and managing environmental and social priorities. Like, for CSR initiatives, the Company regularly engages with local communities, school authorities, youth, and women through meetings and discussions to understand ground-level needs. Inputs received from these consultations have directly shaped CSR interventions—for instance, feedback on lack of employment opportunities led to skill development programs for local youth; concerns around environmental degradation and low green cover resulted in Miyawaki forest plantations; and inputs from schools and communities on inadequate sanitation facilities led to the construction of school toilets. This approach ensures that initiatives are need-based, locally relevant, and aligned with community priorities, thereby improving effectiveness and sustainability of CSR activities.

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

Sona Comstar's CSR Policy of the Company is structured around six thematic pillars, each representing one or more focused area of intervention aimed at contributing meaningfully to nation-building and social development:

- Promotion of Education
- Promotion of skill development and livelihood enhancement/ generation of employment,
- Environmental sustainability,
- Water conservation, eradicating
- Women empowerment

Some of our key initiatives include:

Naam Foundation: This intervention focuses on desilting and restoring percolation tanks (Pazar Talav), along with stream deepening and bund strengthening, combining ecological restoration with community participation, wherein 2 major water bodies restored with 147,600 cubic meters of desilting completed. This project is expected to stabilise irrigation cycles post-monsoon and can enable crop diversification and strengthen dairy livelihoods of the nearby villagers.

Tata Strive Skill Development Centre: This intervention bridges the employability gaps among youth by creating industry-aligned skilling pathways linked to formal employment, livelihood generation, and workforce participation.

Plantation and Maintenance of Miyawaki Dense Forest of multi species plants under the “Go Green Initiative with Catch Foundation: The project aims to establish a dense, multi-species plantation that gradually restores ecological balance in degraded landscapes. Over 23,000 saplings have been planted, supported by irrigation infrastructure and protective systems, and has established a structured implementation and monitoring framework, with 12–16 workers engaged per month, contributing to local employment generation.

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	FY2025-26			FY2024-25		
	Total (A)	No. of employees / workers covered (B)	%(B / A)	Total(C)	No. of employees / workers covered (D)	%(D / C)
Employees						
Permanent	1830	1830	100%	1495	1495	100%
Other than permanent	1	1	100%	3	3	100%
Total Employees	1831	1831	100%	1498	1498	100%
Workers						
Permanent	391	391	100%	318	318	100%
Other than permanent	4469	4469	100%	3203	3203	100%
Total Workers	4860	4860	100%	3521	3521	100%

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

Category	FY2025-26					FY2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total(D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	%(C / A)		No.(E)	% (E /D)	No.(F)	% (F /D)
Employees										
Permanent	1830	0	0%	1830	100%	1495	0	0%	1495	100%
Male	1679	0	0%	1679	100%	1373	0	0%	1373	100%
Female	151	0	0%	151	100%	122	0	0%	122	100%
Other than Permanent	1	0	0%	1	100%	3	0	0%	3	100%
Male	0	0	0%	0	0%	3	0	0%	3	100%
Female	1	0	0%	1	100%	0	0	0%	0	0%
Workers										
Permanent	391	0	0%	0	100%	318	0	0%	318	100%
Male	360	0	0%	360	100%	286	0	0%	286	100%
Female	31	0	0%	31	100%	32	0	0%	32	100%
Other than Permanent	4469	2751	62%	1718	38%	3203	598	19%	2605	81%
Male	4215	2507	59%	1708	41%	3042	479	16%	2563	84%
Female	254	244	96%	10	4%	161	119	74%	42	26%

Remark: The above data pertains to permanent employees and worker of India location.

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 INR)	Number	Median remuneration/ salary/ wages of respective category (In Million INR)
Board of Directors (BoD)	6	5.86	3	5.70
Key Managerial Personnel	4	35.86	0	0
Employees other than BoD and KMP	1,519	1.06	97	1.2
Workers	352	1.07	8	2.13

Remark: The above data pertains to permanent employees and worker of India location.

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*	3.72%**	4.01%**

*The above data pertains to standalone entity.

** 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 established 'Fair Work Practice Guidelines,' and any concerns related to these may be reported to grievancesofficer@sonacomstar.com.

Nodal Officers:

- Ms. Kaushik Ramanujam, Vice President – HR (Driveline Business)
- Mr. Ramesh V, Associate Vice President – HR (Motor Business)
- Mr. Amin Rao, Senior General Manager - HR (Railway Division)

In addition, the Company has constituted an Ethics Committee comprising the Chief Executive Officer of the respective business, the Chief Financial Officer, and the Head of Legal. This committee is responsible for processing and investigating protected disclosures. Concerns can be reported directly to them via speakup.sbpl@sonacomstar.com, or individuals may approach the committee members in person for a faceto 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 serves as a cornerstone of responsible business practices, strongly deterring any form of wrongdoing and promoting equal opportunities for all employees at the workplace. The Code ensures a safe, fair, and inclusive environment by prohibiting discrimination and harassment, while also providing a structured grievance redressal mechanism.

In alignment with these principles, the company has adopted and implemented the following policies to safeguard employee rights, uphold ethical standards, and strengthen stakeholder confidence:

- POSH Policy – ensuring protection against sexual harassment and fostering a safe workplace.
- Grievance Redressal Policy – providing employees with a transparent mechanism to raise and resolve concerns.
- Code of Conduct and Business Ethics for Employees – guiding ethical behaviour and professional integrity.
- Fair Work Practice Guidelines & Memorandum of Understanding – reinforcing equitable treatment and fair labor practices.
- Privacy Policy – safeguarding personal and professional data of employees and stakeholders.
- Code of Conduct for Vendors – extending ethical standards across the supply chain.
- Nomination and Remuneration Policy – ensuring fairness and transparency in appointments and compensation of Directors, Key Managerial Personnel, and employees.
- Policy to Promote Diversity on the Board – fostering inclusivity and diverse representation at the leadership level.

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

	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	3	1	During the financial year 2025-26, the Company received 3 (three) complaints on sexual harassment (including one pertaining to a wholly owned subsidiary in USA), of which 2 (two) have been suitably resolved in accordance with the Company's established processes. One complaint received towards the end of February 2026, was investigated by the Internal Committee (IC), however it was concluded after the close of financial year but before the signing of this report. Based on the findings of the IC, the matter was not established under the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.	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

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)	2	0
Complaints on POSH as a % of female employees / workers	0.67%	0%
Complaints on POSH upheld	0	0

Remarks: Data reported for Indian entity as per SEBI requirements.

Although not reflected in the above table, one case from the USA also occurred during the Financial Year and is being disclosed here for transparency..

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

The Company has a formal gender neutral “Prevention of Sexual Harassment (POSH) Policy” applicable across all its locations. Additionally, PoSH compliance is extended to vendors and third parties to ensure protection across the workplace ecosystem. The policy provides a structured mechanism for prevention, prohibition and redressal of complaints, ensuring fair handling of cases. Internal Committees (IC) are constituted at multiple locations in compliance with the PoSH Act. The ICs are independent in composition and include external members to ensure impartiality. All complaints are handled with strict confidentiality, and IC members are bound by confidentiality obligations to safeguard the identity of the complainant. Complaints are addressed in a time-bound manner, including provision for immediate meetings upon receipt of complaints. This creates a zero-tolerance culture. The Company also has a Whistle-blower Policy and Code of Conduct, with oversight by the Audit Committee, enabling secure reporting and escalation. Regular awareness and sensitisation programmes are conducted to foster a respectful workplace culture.

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

Yes. Sona Comstar has established a Code of Conduct for Vendors, which explicitly incorporates aspects of human rights within their operations and mandates ethical business practices. Compliance with this Code is a contractual requirement, ensuring that all vendors align with the company’s standards of responsibility, integrity, and respect for human rights.

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%
Others – please specify	100%

Remarks: The above assessment is carried out internally by the Company as well as periodically by OEMs as part of their audit process.

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 risks or concerns were 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.

Sona Comstar is committed to upholding fundamental human rights across all its operations, guided by its established codes and policies. Employees are regularly educated and sensitised on the Code of Conduct, human rights, and freedom of association through structured training and awareness initiatives. As part of its contractual obligations, the company also communicates its compliance with these standards to many of its customers. During tshe 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 fully adheres to all applicable labor laws and holds OHSAS 18001 certification, underscoring its commitment to occupational health and safety. As part of the induction process, employees undergo training on the company’s Code of Conduct, which addresses key human rights issues including child labor, gender diversity, and workplace discrimination. In addition, comprehensive background verification is conducted for all new hires to ensure integrity and compliance from the outset.

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, areas of the premises and offices which do not have restrictions on access for the visitors are accessible to visitors with disabilities.

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 sustainable and responsible supply chain practices into its vendor identification and procurement processes. The Company's Vendor Code of Conduct and Green Procurement Guidelines reflect its commitment to ethical business conduct, responsible sourcing, sustainability, resource optimisation, and social responsibility. These requirements are embedded within business agreements and digitally acknowledged by all potential suppliers. The procurement team ensures that every vendor formally accepts 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 2025-26	FY 2024-25
Total electricity consumption (A)	16,847	13,639
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	16,847	13,639
From non-renewable sources		
Total electricity consumption (D)	3,12,460	2,95,130
Total fuel consumption (E)	98,137	83,923
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	4,10,597	3,79,053
Total energy consumed (A+B+C+D+E+F)	4,27,444	3,92,692
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	9.61 GJ / Million	11.07 GJ / Million
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed / Revenue from operations adjusted for PPP)	195.40 GJ / Million	228.79 GJ / Million
Energy intensity in terms of physical output[#]	0.01 GJ / Total sales quantity	0.01 GJ / Total sales quantity

*The revenue from operations has been adjusted for PPP using the latest conversion factor published by the IMF for India, which is 20.34 for the year.

[#]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 comparable using count of physical output as common unit of measurement and may not be the correct representation of "energy intensity by physical output" across different years as the company manufactures multiple products.

EI-1. 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, reasonable assurance has been carried out by Grant Thornton LLP.

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 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	13,761	26,134
(iii) Third party water	1,30,644	1,21,984
(iv) Seawater / desalinated water	0	0
(v) Others	504	522
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,44,909	1,48,640
Total volume of water consumption (in kilolitres)	1,39,469	1,48,640
Water intensity per rupee of turnover (Water consumed / turnover)	3.13 KL / Million	4.19 KL / Million
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP)	63.76 KL / Million	86.60 KL / Million
Water intensity in terms of physical output[#]	0.003 KL / Total sales quantity	0.003 KL / Total sales quantity

*The revenue from operations has been adjusted for PPP using the latest conversion factor published by the IMF for India, which is 20.34 for the year.

[#]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 comparable using count of physical output as common unit of measurement and may not be the correct representation of "water intensity by physical output" across different years as the company manufactures multiple products.

EI-3. 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, reasonable assurance has been carried out by Grant Thornton LLP.

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

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
- Tertiary level of treatment	5,440	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	5,440	0

EI-4. 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, reasonable assurance has been carried out by Grant Thornton LLP.

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) plant at its Gurugram site with an operational capacity of treating 70 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. 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.

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 ³	98	69
SOx	Mg/Nm ³	11	3
Particulate matter (PM)	Mg/Nm ³	13	13
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify in the remark section		Not applicable	

Data pertains to Sona Comstar's Gurugram location.

EI-6. 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

EI-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2) in MTCO₂e, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ e	5,700	5,174
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ e	61,436	59,485
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	TCO ₂ e / rupee of turnover	1.51 TCO ₂ e / Million	1.82 TCO ₂ e / Million
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*	TCO ₂ e / rupee of turnover	30.69 TCO ₂ e / Million	37.67 TCO ₂ e / Million
Total Scope 1 and Scope 2 emission intensity in terms of physical output[#]	TCO ₂ e / rupee of turnover	0.0014 TCO ₂ e / Total sales quantity	0.0014 TCO ₂ e / Total sales quantity

*The revenue from operations has been adjusted for PPP using the latest conversion factor published by the IMF for India, which is 20.34 for the year.

[#]Though Emission intensity for total number of units sold by the company has been given above as required by the BRSR format, this may not be comparable using count of physical output as common unit of measurement and may not be the correct representation of "emission intensity by physical output" across different years as the company manufactures multiple products.

EI-7. 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, reasonable assurance has been carried out by Grant Thornton LLP.

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

Sona Comstar has demonstrated a structured and technology-driven approach towards energy conservation by integrating process optimisation, automation, efficient equipment, and renewable energy solutions, resulting in measurable reductions in energy consumption of approximately 7,52,468 KWh.

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

Parameter	FY2025-26	FY2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	184.40	97
E-waste(B)	23.50	0.67
Bio-medical waste (C)	0.03	0.01
Construction and demolition waste (D)	0	0
Battery waste (E)	4.42	5.5
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	782.70	762.92
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	21,068.48	20,623.74
Total (A + B + C + D + E + F + G + H)	22,063.53	21,489.97
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)	0.50 MT / Million	0.61 MT / Million
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total Waste Generated / Revenue from operations adjusted for PPP)	10.09 MT / Million	12.52 MT / Mill
Waste intensity in terms of physical output (Total Waste Generated / Physical Output)[#]	0.0005 MT / Total sales quantity	0.0005 MT / Total sales quantity

Parameter	FY2025-26	FY2024-25
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Recycled	21,412.88	20,798.74
Reused	-	31
Other recovery operations	0	0
Total	21,412.88	20,829.74
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Incineration	0.03	0.21
Landfilling	24.60	95
Other disposal operations	626.02	589.44
Total	650.65	684.65

*The revenue from operations has been adjusted for PPP using the latest conversion factor published by the IMF for India, which is 20.34 for the year.

#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 comparable using count of physical output as common unit of measurement and may not be the correct representation of "waste intensity by physical output" across different years as the company manufactures multiple products.

EI-9. 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, reasonable assurance has been carried out by Grant Thornton LLP.

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 that both hazardous and non-hazardous waste products are recycled exclusively through authorised recyclers, while making steady progress towards phasing out landfilling altogether. All major plant locations are equipped with advanced Wastewater Treatment Plants (WWTP), integrating Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP). By embedding the principles of Reduce, Reuse, and Recycle into operations, we have significantly improved efficiency.

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 the Sona Comstar facilities are located in ecologically sensitive zones.		

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:

Yes, the company has complied with all applicable environmental laws, regulations and guidelines.

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
	Not applicable			

Leadership Indicators

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

There is no water withdrawal, consumption and discharge in areas of water stress.

(i) **Name of the area**

(ii) **Nature of operations**

(iii). **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres) for the current year: Water withdrawal, and discharge in the following format:**

Parameter	FY2025-26	FY2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal(in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

LI-1. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Breakup 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	-	-

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

Not applicable

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	Replacement with High Efficiency Motors	Replaced IE2 motors in Cooling Towers with IE5 energy-efficient motors to reduce power consumption and improve system reliability.	65.7 MWh/year
2	Furnace Efficiency Improvement	Waste heat recovery from flue gases for preheating (CGCF furnace), high emissivity coating, improved insulation, cycle time optimisation, capacity enhancement from 360 kg to 500 kg, and DWM implementation for gas leakage control.	127.7 MWh/year
3	Compressed Air Leakage Reduction	Weekly night inspections, installation of shut-off valves and solenoid valves, replacement of PU pipes and fittings.	54.7 MWh/year
4	Idle Energy Reduction in Shot Blasting	Auto shut-off system installed; motors stop after 10 minutes of idle condition.	27.3 MWh/year
5	Solar Heating in Phosphating Process	Installed solar water heating system replacing electrical heaters, reducing dependency on grid power.	80.3 MWh/year
6	Equipment Optimisation & Control Measures	Energy-saving modes activated in CNC and forging equipment, auto idle shutdown, motor interlocking, reduction of ejector pressure from 80 to 30 bar.	51.1 MWh/year
7	Solar Power Utilisation During DG Running	Solar power used during DG operation to support load during power failure.	23.7 MWh/year
8	Energy optimisation in OSI Varnish Oven	Varnish Oven Reduced cooler zone blower speed by pulley modification and reduced preheat & curing circulation motor speed using VFD	38.5 MWh/year
9	Replacement with IE3/IE4 Motors	Upgraded low-efficiency motors in Cooling Tower, OSI Oven, AHU fans, Guitti machines, and Collection Tank blower	24.03 MWh/year
10	Intelligent AC Controllers Installation	Installed smart controllers in SMT building, Environmental Lab, and IMCM canteen to optimise runtime, temperature, and reduce idle operation	15.3 MWh/year
11	Conversion to Hydropneumatic Press	Converted 3 pneumatic toggle presses to hydropneumatic presses to reduce compressed air consumption	7.4 MWh/year
12	Solar Water Heater Installation	Installed solar water heater for canteen dishwashing application	8.66 MWh/year
13	HVLS Fans Installation	Replaced conventional shopfloor man coolers with 2 energy-efficient HVLS fans (1.96 kW), reducing capacity by 0.95 kW	5.7 MWh/year
14	VRV AC Installation	Replaced conventional AC with VRV system	6.25 MWh/year
15	Lighting Energy Saver Installation	Installed lighting energy saver system in SMT new building	6.6 MWh/year
16	Use of Ultrafiltration Process	Installed ultrafiltration system to enhance wastewater treatment efficiency and solid removal	TSS improved from 110–120 mg/L to 8–10 mg/L
17	250 w HPSV Light replace with 80w LED Light	250 w HPSV Light replace with 80w LED Light in hall -6 (174 light replaced)	53.2 MWh/year
18	Energy consumption reduction in press machine	Energy consumption reduction, Changing of Hydraulic Design. Introduction of new less Capacity Motors	81.753 MWh/Year
19	400 KW Solar installation	Energy cost reduction after 400 KW Solar installation	Increase in renewable energy

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 established an emergency procedure integrated within its management system to effectively address emergency situations and minimise risks to both the environment and human health. A comprehensive list of potential emergencies has been identified, and the roles and responsibilities of relevant personnel are clearly defined to ensure effective response. The Safety Officer oversees the conduct of mock drills at six-month intervals, while safety drills are organised every two months or as per plan to evaluate preparedness. In addition, regular training and awareness programs are conducted for employees and emergency handling teams to strengthen their capability to respond to actual emergency situations. This structured approach ensures systematic validation of emergency preparedness and reinforces the organisation's commitment to safety and sustainability.

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.

No areas or materials within the entity's value chain are known to be causing significant adverse environmental impact.

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?**a. Generated by the listed entity - Nil****b. Procured by the top ten (in terms of value of purchases and sales, respectively) value chain partners -**

Nil

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT**Essential Indicators****EI-1.a. Number of affiliations with trade and industry chambers/ associations: 5****EI-1.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	Indo American Chamber of Commerce	National
4	Gurugram Chamber of Commerce and Industries (GCCCI)	State
5	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
	Sona Comstar has not engaged in any anti-competitive practices, and consequently, no corrective measures have been taken or are pending with respect to such conduct by regulatory authorities.		

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's CSR team is in regular communication with the implementing partners and also pays visits to the CSR projects site. The Company also conducts Impact Assessment of its CSR interventions. This helps the Company to get community feedback across all its CSR projects from time to time. Any aggrieved individual/ groups can express their grievances through the regular interventions of this annual impact assessment exercise.

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

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	26%	34%
Sourced directly from within India	83%	80%

Remark: For FY 2025–26, the value of raw materials purchased has been considered as input material. Figures for the previous year have not been restated using this year's methodology.

Data has been reported for Indian entity as per SEBI requirements and industry standard notes as per ISF.

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	3.19%	3.8%
Urban	77.48%	96.2%
Metropolitan	19.33%	-

Note: The above data pertains to standalone entity for Permanent employees and Permanent workers. Data has been reported for Indian entity as per SEBI requirements and industry standard notes as per ISF. Place has been 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)
1	Haryana	Nuh	35,05,000

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

LI-3.b. From which marginalised /vulnerable groups do you procure? - Not applicable

LI-3.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 (CIIE Initiatives-IIIMA)	Community at large	
2	Contribution to Foundation for Innovation and Technology Transfer (FITT)-“Sona-Comstar – IIT-Delhi Innovation in Mobility Programme-Incubators-FY 2026”	Community at large	
3	Sona Comstar Scholarship with Ashoka University for Ashoka University Scholars	5 women students	100%
4	Construction/renovation and maintenance of basic infrastructure in Govt. School in Tamil Nadu	6,670 students	100%
5	Sona Comstar Tata Strive Skill Development Centre in Chennai along with Residential facilities-Chennai	426 students	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	Building of infrastructure in Schools in Nuh, Haryana	1,650 students	100%
8	Distribution of Mid-Day Meals in partnership with Akshaya Patra Foundation	9,091 students	100%
9	Supporting Basic Education in partnership with Vidya Integrated Development for Youth and Adults (“VIDYA”)	760 students	100%
10	Creating a skill training centre with Tata Community Initiatives Trust-“Sona Comstar Tata Strive Skill Development Centre in Pune”	The centre has been set-up and shall resume the training activities soon.	
11	Creating a skill training centre with Tata Community Initiatives Trust-“Sona Comstar Tata Strive Skill Development Centre in Faridabad”	The centre has been set-up and shall resume the training activities soon.	
12	Water conservation Programme in partnership with Naam Foundation, in Pune	4,000 village residents	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 operates primarily as a B2B company, supplying its products mainly to large OEMs. The Company is committed to ensuring complete and timely deliveries in accordance with customer schedules. Should any concerns arise, customers may report them directly to the Company’s representative or submit their complaints via email for prompt resolution.

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	Nil
Recycling and/or safe disposal	Nil

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other	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, the Company has established an Information Security and Data Privacy framework aligned with ISO 27001:2022, supported by defined policies, standards, and governance mechanisms to safeguard the confidentiality, integrity, and availability of information assets. The framework extends across IT systems, operational technology (OT) environments, cloud infrastructure, and third-party ecosystems, with periodic risk assessments, audits, and management oversight.

The Company has implemented layered security controls including continuous security monitoring through a Security Operations Center (SOC), identity and access management (IAM), vulnerability management, and incident response processes. Regular awareness programs, cyber drills, and resilience measures such as backup and recovery are conducted to enhance preparedness. Ongoing initiatives, including Zero Trust architecture (ZTA), IT-OT segmentation, and alignment with global standards such as TISAX, further strengthen the Company's cybersecurity posture and data protection capabilities.

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-Not Applicable

The Company maintains a proactive cybersecurity monitoring and incident management framework to detect and respond to potential threats. No material data breaches were identified during the reporting period. Continuous monitoring, incident response readiness, and compliance with regulatory reporting requirements ensure timely detection, containment, and mitigation of any potential data security incidents.

Leadership Indicators

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

All key information is readily accessible through the company's official website: <https://sonacomstar.com/>. Complementing this, the Sona Comstar LinkedIn page serves as a dynamic platform for ongoing stakeholder communication, offering regular updates, insights, and highlights on our products and services. Together, these channels reflect our commitment to transparency, accessibility, and continuous engagement with stakeholders.

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

Sona Comstar is committed to engaging with its customers responsibly and delivering sustained value through transparent practices and adherence to global standards. As a B2B company serving leading OEMs, the company ensures compliance with REACH and IMDS requirements, embedding product validation and safety assurance into the development process. Beyond compliance, Sona Comstar emphasises collaborative engagement with customers, jointly agreeing on packaging specifications to guarantee safe and efficient logistics in line with benchmarks. Through these measures, the company reinforces its dedication to consumer responsibility, building trust, and contributing to sustainable mobility solutions.

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

Not applicable

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

- a. Not Applicable.
- b. Sona Comstar consistently undertakes customer satisfaction surveys to capture feedback on its products and services, while also monitoring evolving market trends and customer expectations. Insights from the customer scorecard survey reflect a strong base of satisfied customers. This outcome is driven by the company's commitment to innovation, a customer-first philosophy, and adherence to high-quality standards.

Independent practitioner's reasonable assurance report on Identified Sustainability Information included in Sona BLW Precision Forgings Limited's Business Responsibility and Sustainability Report

To the Board of Directors of Sona BLW Precision Forgings Limited

- We have been engaged to perform a reasonable assurance engagement for Sona BLW Precision Forgings Limited (the 'Holding Company') (and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') as listed in boundary below), vide our engagement letter dated 18 May 2026 in respect of non-financial information pertaining to core attributes of Business Responsibility and Sustainability Report (BRSR) listed below (the "Identified Sustainability Information") prepared by the Holding Company's management in accordance with the Criteria stated below. This Identified Sustainability Information is included in the BRSR section in the Annual Report of the Group for the financial year ended 31 March 2026. This engagement was conducted by a multidisciplinary team including assurance practitioners and engineers.

Identified Sustainability Information

- The Identified Sustainability Information for the financial year ended 31 March 2026 is summarised below:

Attribute	Principle	Key Performance Indicator
Energy footprint	Principle 6 – 1	- Total energy consumption (in Joules or multiples) and energy intensity % of energy consumed from renewable sources - Energy intensity measured as joules or multiples / revenue from operations adjusted for purchasing power parity
Water footprint	Principle 6 – 3	- Total water consumption - Water consumption intensity
	Principle 6 – 4	Water Discharge by destination and levels of Treatment
Greenhouse (GHG) footprint	Principle 6 – 7	Greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity
Embracing circularity - details related to waste management by the entity	Principle 6 – 9	- Details related to waste generated by the entity (category wise) - Waste intensity - Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations - For each category of waste generated, total waste disposed by nature of disposal method
Enhancing Employee Wellbeing and Safety	Principle 3 – 1(c)	Spending on measures towards well-being of employees and workers (including permanent and other than permanent) – cost incurred as a % of total revenue of the company
	Principle 3 – 11	Safety related incidents: - Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) - Total recordable work-related injuries - No. of fatalities - 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	Percentage of input material (inputs to total inputs by value) 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
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 the Group's operations in India and overseas, covering the Corporate Office and Manufacturing Facilities as of 31 March 2026.

S.No.	Name of the holding/subsidiary company	Indicate whether Holding/ Subsidiary
1	Sona BLW Precision Forgings Limited	Holding Company
2	Comstar Automotive Technologies 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 No.1, 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*	Subsidiary
13	Novelic SRL*	Subsidiary
14	Novelic ESC DOOEL Skopje*	Subsidiary
15	NIRSEN d.o.o. Beograd Zvezdara*	Subsidiary
16	Novelic GmbH*	Subsidiary
17	Novelic India Private Limited*	Subsidiary

*Environmental data excludes all the Novelic subsidiaries as these are not material for the environmental indicators of the report

4. Our reasonable assurance engagement is with respect to the Identified Sustainability Information for the reporting boundary as mentioned above for financial year ended 31 March 2026 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 (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('LODR Regulations') as amended, read with SEBI Master circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30 January 2026 and 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 the International Code of Ethics for Professional Accountants (including International Independence Standards) ('IESBA Code') 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 and we have the required competencies and experience to conduct this assurance engagement.
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 and 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.
11. 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.
12. A reasonable assurance engagement involves 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.
13. 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.
14. Given the circumstances of the engagement, in performing the procedures listed above, we:
 - Conducted discussions with individual data owners for understanding business processes and data management processes at corporate office of the Group.
 - Conducted walkthroughs and visited the plants in Gurugram and Manesar for data and document verification
 - Conducted interviews with senior executives to understand the reporting process, governance, systems and controls in place during the reporting period.
 - 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.
 - Evaluated the suitability and application of Criteria and that the Criteria have been applied appropriately to the subject matter.
 - Selected key parameters and representative sampling, based on statistical sampling tables and agreeing claims to source information to check accuracy and completeness of claims such as source data, meter data, etc.
 - Re-performed calculations to check accuracy of claims,
 - Reviewed data from independent sources, wherever available,
 - Reviewed data, information about sustainability performance indicators and statements in the report.
 - Reviewed and verified information/ data as per the BRSR Framework.
 - Reviewed accuracy, transparency and completeness of the information/ data provided.
15. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

Exclusions:

Our reasonable assurance engagement scope excludes the following and therefore we do not express an opinion on the same:

- Operations of the Group other than those mentioned in the paragraph 2 and 3 above on Scope of Assurance

- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the Identified Sustainability Information.
- Data and information outside the defined reporting period i.e., 01 April 2025 to 31 March 2026.
- Data related to Group's financial performance, strategy and other related linkages expressed in Identified Sustainability Information.
- The statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Group.
- Assertions related to Intellectual Property Rights and other competitive issues
- Mapping of the Identified Sustainability Information with reporting frameworks other than those mentioned in Criteria above.
- 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.
- 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 2026 is prepared in all material respects, in accordance with the Criteria.

Restriction on use or distribution

17. 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 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

Date: 16th June 2026

Place: Grant Thornton Bharat LLP

Unit No. 02, Second Floor,

BPTP Capital City, Plot No – 2B, Sector-94,

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Uttar Pradesh, India