Business Responsibility & Sustainability Reporting

GMM Pfaudler Limited ("GMM Pfaudler" or "the Company") is a leading global provider of process technologies, systems, and services, supporting critical manufacturing processes across the chemical, pharmaceutical, energy, industrial, and emerging technology sectors. Through its integrated portfolio of technologies, engineered equipment, complete process systems, and lifecycle services, the Company enables customers to operate safely, efficiently, and sustainably while addressing increasingly complex process requirements.

Environmental, Social, and Governance (ESG) considerations form a core part of GMM Pfaudler's operational framework and growth strategy. As a responsible corporate organization, the Company emphasizes sustainable development, strong governance practices, and inclusive growth. It also upholds a longstanding philosophy of contributing positively to society in recognition of the continued trust and support it has received over the years.

In line with its commitment to transparency, accountability, and ethical business conduct, GMM Pfaudler is pleased to present its Business Responsibility and Sustainability Report (BRSR) for FY26, prepared in accordance with SEBI Circular No. CIR/2021/562 dated May 10, 2021. The Company remains fully aligned with and supportive of the National Guidelines on Responsible Business Conduct (NGBRC) issued by the Ministry of Corporate Affairs.

Please note that certain figures reported for the previous year have been revised to incorporate updated calculation methodologies in accordance with the latest BRSR guidance note issued by SEBI.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	**Corporate Identity Number (CIN) of the Listed Entity**	L29199GJ1962PLC001171
2.	**Name of the Listed Entity**	GMM Pfaudler Limited
3.	**Year of incorporation**	1962
4.	**Registered office address**	Vithal Udyognagar, Anand – Sojitra Road, Karamsad, Gujarat, 388325 India
5.	**Corporate address**	902, Vios Tower, New Cuffe Parade, Sewri-Chembur Road, Mumbai, Maharashtra, 400037 India
6.	**E-mail**	investorservices@gmmpfaudler.com
7.	**Telephone**	+91 22 6650 3900
8.	**Website**	www.gmmpfaudler.com
9.	**Financial year for which reporting is being done**	April 1, 2025 to March 31, 2026
10.	**Name of the Stock Exchange(s) where shares are listed**	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11.	**Paid-up Capital**	₹ 8.99 Crores
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Name: Ms. Mittal Mehta Designation: Company Secretary & Compliance Officer Telephone Number: +91 22 6650 3900 Email-Id: mittal.mehta@gmmpfaudler.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).**	The disclosures in this report are presented on a standalone basis

14	**Name of assessment or assurance provider**	Not applicable as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025
15	**Type of assessment of assurance obtained**	

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacturing of technologies, systems and services for customers in the chemical, pharmaceutical, energy, industrial, and emerging technology sectors.	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacturing of other Special Purpose Machinery	28299	98.85%

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	2	8	10
International*	-	-	-

*The international operations are carried out by the Company through its subsidiary companies and are outside the reporting boundary of this report.

19. Markets served by the entity:

a. Number of locations:

Locations	Number
National (No. of States)	20*
International (No. of Countries)	75+

*This data comprises of 18 States and 2 Union Territories.

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

Contribution of exports as a percentage of the total turnover of the Company is 11.79%

c. A brief on types of customers:

GMM Pfaudler is a prominent supplier of technologies, systems, and services catering to the chemical, pharmaceutical, , energy, industrial, and emerging technology sectors.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
			EMPLOYEES			
1	Permanent (D)	626	591	94.41%	35	5.59%
2	Other than Permanent (E)	7	6	85.71%	1	14.29%
3	**Total employees (D + E)**	**633**	**597**	**94.31%**	**36**	**5.69%**
			WORKERS			
4	Permanent (F)	181	181	100%	-	-
5	Other than Permanent (G)	1960	1944	99.18%	16	0.82%
6	**Total Workers (F + G)**	**2141**	**2125**	**99.25%**	**16**	**0.75%**

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
			DIFFERENTLY ABLED EMPLOYEES			
1	Permanent (D)	3	3	100%	-	-
2	Other than Permanent (E)	-	-	-	-	-
3	**Total differently abled employees (D + E)**	**3**	**3**	**100%**	**-**	**-**
			DIFFERENTLY ABLED WORKERS			
4	Permanent (F)	7	7	100%	-	-
5	Other than Permanent (G)	4	4	100%	-	-
6	**Total differently abled workers (F + G)**	11	11	100%	-	-

21. Participation/Inclusion/Representation of women as at the end of Financial Year:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25%
Key Management Personnel*	3	1	33.33%

*Includes MD, Group CFO & CS.

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

	FY26 (Turnover rate in current FY)			FY25 (Turnover rate in previous FY)			FY24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19.49%	24.24%	**19.75%**	28.16%	19.67%	**27.71%**	21.01%	17.52%	**20.84%**
Permanent Workers	3.28%	-	**3.28%**	11.89%	-	**11.89%**	4.42%	-	**4.40%**

GMM Pfaudler

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of Holding / Subsidiary / Associate Companies / Joint Ventures:

Sr. No.	Names of the Holding/ Subsidiary/ Associate Companies/ Joint Ventures (A)*	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by Listed entity
1	GMM Pfaudler Foundation (India)	Subsidiary	100
2	Mavag AG (Switzerland)	Subsidiary	100
3	GMM International S.à.r.l. (Luxembourg)	Subsidiary	100
4	Pfaudler GmbH (Germany)	Subsidiary	100
5	Pfaudler Normag Systems GmbH (Germany)	Subsidiary	100
6	Pfaudler Interseal GmbH (Germany)	Subsidiary	100
7	Pfaudler France S.à r.l. (France)	Subsidiary	100
8	Pfaudler Service BeNeLux B.V. (Netherlands)	Subsidiary	100
9	Pfaudler S.r.l. (Italy)	Subsidiary	100
10	Pfaudler Limited (UK)	Subsidiary	100
11	Pfaudler (Chang Zhou) Process Equip. Co. Ltd. (China)	Subsidiary	100
12	Pfaudler S.A. de C.V. (Mexico)	Subsidiary	100
13	Edlon Inc. (USA)	Subsidiary	100
14	GMM Pfaudler US Inc. (USA)	Subsidiary	100
15	Glasteel Parts and Services, Inc. (USA)	Subsidiary	100
16	Pfaudler Ltda. (Brazil)	Subsidiary	100
17	Pfaudler Private Limited (Singapore)	Subsidiary	100
18	Mixel France SAS (France)	Subsidiary	100
19	Mixel Agitator Co.Ltd. (China)	Subsidiary	100
20	Hydro Air Research Italia S.r.l (Italy)	Subsidiary	100
21	GMM Pfaudler JDS LLC (USA)	Subsidiary	51
22	Professional Mixing Equipment Inc. (Canada)	Subsidiary	100
23	GMM Inox S.p. Zoo (Poland)	Subsidiary	51
24	SEMCO Technologia em Processos Ltda., (Brazil)	Subsidiary	100

*Business responsibility initiative disclosed are pertaining to GMM Pfaudler Limited on a standalone basis and does not include the information/initiative undertaken, if any by the Companies indicated in column A.

VI. CSR Details

24.	**(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)**	Yes
	(ii) Turnover (in Rs.)	1,034.21 Crores
	(iii) Net worth (in Rs.)	831.84 Crores

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)	FY26 Current Financial Year			FY25 Previous Financial Year		
			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	https://www.gmmpfaudler.com/file/CorporateSocialResponsibilityPolicy.pdf	-	-	-	-	-	-
Investors/ Shareholders	Yes	The Grievance Redressal Mechanism is established in accordance with the SEBI Listing Regulations. The Company has designated a dedicated email ID exclusively for investor services: investorservices@gmmpfaudler.com	-	-	-	-	-	-
Employees and workers	Yes	https://www.gmmpfaudler.com/file/GMMCOC.pdf	5	-	-	3	-	-
Customers	Yes	The Company has a designated email ID exclusively for customers i.e. service@gmmpfaudler.com	505	5	Resolutions of pending complaints are ongoing and will be closed in due time.	398	8	Resolution of pending complaints were closed in due time.
Value Chain Partners	Yes	https://www.gmmpfaudler.com/file/WhistleBlowerPolicy.pdf	1	1	Resolution of pending complaints were closed in due time.	1	-	-

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.

Sr. 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 impli-cations)
1	Corporate Governance	Opportunity	A strong corporate governance framework is essential for driving organizational excellence, ethical conduct, and long-term sustainability. An agile and well-structured governance system enables effective response to evolving regulations, stakeholder expectations, and business challenges. The Board and its committees provide active oversight, particularly on ESG matters, ensuring strategic alignment, transparency, and sustainable value creation. At GMM Pfaudler, adherence to governance principles and clearly defined committee roles strengthen oversight, accountability, and corporate integrity. The Company also integrates human rights into its business practices, fostering an inclusive and respectful workplace while enhancing employee well-being and stakeholder trust through structured Policies and training.	-	Positive

Sr. 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 impli-cations)
2	Product Stewardship & Customer Satisfaction	Opportunity	Delivering high-quality and cost-effective products, supported by efficient pre- and post-sales services, plays a vital role in enhancing customer satisfaction, fostering long-term relationships, and supporting sustained business growth. At GMM Pfaudler, we aim to align our business objectives with our vision of being the preferred partner for engineered products and services through ethical, transparent, and customer-centric practices. By integrating environmental and social considerations across all stages of production, the Company continues to enhance product quality while reducing its environmental and social footprint. This approach supports sustainability commitments, strengthens stakeholder trust and competitive positioning, and fosters innovation, customer satisfaction, and long-term value creation.	-	Positive
3	Supply Chain Management	Risk	A sustainable supply chain demonstrates an organization's commitment to responsible and ethical business practices while helping mitigate risks associated with contracts, regulatory compliance, and operational disruptions. Identifying and maintaining strong relationships with suppliers and partners that provide critical products and services is essential for business resilience. In the absence of proactive supplier engagement and collaboration, organizations may face increased exposure to supply chain disruptions, making resilient and ethical sourcing practices increasingly important.	GMM Pfaudler adopts a structured supplier assessment process using comprehensive screening tools and evaluation checklists to identify potential social and operational risks. The Company's Supplier's Code of Conduct clearly defines expectations for suppliers, requiring adherence to applicable laws and standards related to governance, social responsibility, and environmental practices. Through these measures, GMM Pfaudler fosters ethical conduct, transparency, and accountability throughout its supply chain network.	Negative

Sr. 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 impli-cations)
4	Occupational health and safety	Risk	The expertise, commitment, and active engagement of our employees are key drivers of long-term business success and stakeholder trust. Maintaining a safe and healthy workplace is essential to ensuring operational efficiency while supporting the overall well-being and productivity of our workforce.	At GMM Pfaudler, workplace health and safety remain a core priority, supported through the adoption of advanced technologies, structured training initiatives, and robust safety management practices. All manufacturing facilities are certified under ISO 45001 standards, operate with established Emergency Response Plans, and implement behavior-based safety programs to monitor, strengthen, and continuously improve safety performance across operations.	Negative
5	Talent, Well-being & Inclusion	Opportunity	GMM Pfaudler recognizes its workforce as a key driver of operational excellence, innovation, and long-term growth. The Company fosters an inclusive, supportive, and growth-oriented work environment to enhance engagement, productivity, and resilience. Diversity, equity, and inclusion (DE&I) remain key priorities, supported by inclusive hiring practices, diverse recruitment panels, and a focus on improving gender diversity and equal opportunities. Employee well-being is emphasized through initiatives addressing physical, mental, emotional, and financial health, including wellness programs, health checkups, and enhanced medical benefits. The Company also invests in learning, leadership development, and retention strategies to build workforce capability. Structured training and career development initiatives enable the creation of a skilled, motivated, and future-ready workforce.	-	Positive

Sr. 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 impli-cations)
6	Community Development	Opportunity	Building meaningful relationships with communities remains integral to GMM Pfaudler's long-term growth and shared value creation. The Company's community engagement approach is centered around three key focus areas: **Healthcare:** Supporting preventive healthcare initiatives and strengthening local healthcare infrastructure and services to improve community well-being. **Education:** Enhancing learning opportunities and vocational capabilities through collaborations with Industrial Training Institutes (ITIs) and provision of essential educational resources. **Environment:** Promoting biodiversity protection, responsible natural resource management, and environmental sustainability through focused conservation initiatives.	-	Positive
7	R&D and Innovation	Opportunity	Research and development are central to driving product innovation, enhancing efficiency, and reducing environmental impact. At GMM Pfaudler, our R&D efforts focus on creating solutions that incorporate sustainability into both product design and manufacturing processes. These initiatives are directed toward improving operational performance while minimizing our environmental footprint. Through a strong emphasis on sustainable innovation, we reaffirm our commitment to environmental responsibility and the creation of long-term value for our stakeholders.	-	Positive

Sr. 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 impli-cations)
8	Climate Change	Risk	The increasing frequency of extreme weather events resulting from climate change poses significant risks to business operations and may adversely affect the health, safety, and well-being of the workforce.	We integrate environmental sustainability into our operations through structured policies, management frameworks, and supporting infrastructure. All operational sites are ISO 14001 certified, reflecting adherence to recognized environmental management standards. The Company also focuses on improving energy efficiency and increasing the use of renewable energy to reduce its carbon footprint. Our approach to water and waste management is guided by circular economy principles. Initiatives such as wastewater treatment and recycling, rainwater harvesting, and operational controls help optimize water use and reduce freshwater consumption. Waste management practices prioritize waste minimization, recycling, and reuse to extend resource life cycles and lower environmental impact, while responsible sourcing practices further support sustainability across the value chain. As part of our broader sustainability strategy and proactive climate risk management efforts, GMM Pfaudler conducted a Climate Change Risk Assessment (CCRA) for its operational sites in Gujarat. The assessment evaluates potential climate-related physical risks in line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).	Negative

Sr. 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 impli-cations)
9	Energy & Emissions	Opportunity	Energy is a critical driver of economic growth and improved quality of life, making its availability and reliability an important priority for businesses and society at large. Recognizing this importance, the Company continued to enhance its renewable energy portfolio by increasing the adoption of clean energy through expanded solar installations and renewable power procurement initiatives. During FY26, these initiatives accounted for 14.16% of the Company's total electricity consumption and contributed to the avoidance of 1,695.6 tCO_2e emissions. Alongside the adoption of renewable energy, GMM Pfaudler continues to implement various energy efficiency initiatives focused on optimizing energy consumption and reducing its overall greenhouse gas emissions footprint.	-	Positive
10	Water Management	Risk & Opportunity	Water is a finite natural resource that requires careful planning, efficient utilization, and responsible management to ensure its sustainable use. The availability and consumption of water have significant implications for environmental conservation as well as the well-being of communities and ecosystems.	GMM Pfaudler ensures compliance with all applicable regulations prescribed by pollution control authorities across its operational locations. The Company's manufacturing facilities are equipped with wastewater treatment and water recycling systems that support reduced dependence on freshwater resources and help minimize the impact on water availability for domestic and agricultural purposes.	Both
11	Waste Management	Risk & Opportunity	Efficient resource management focuses on minimizing waste generation, encouraging reuse, and incorporating recycled materials wherever feasible. Effective waste management practices—including proper segregation, collection, treatment, and disposal—are integral to achieving this objective. Compliance with applicable waste management regulations is essential to support safe recycling, reuse, and disposal processes, particularly given the environmental risks that unmanaged landfills and dumpsites pose to air, soil, and water quality.	GMM Pfaudler follows a comprehensive approach to reducing waste generation across its manufacturing operations. The Company emphasizes waste minimization throughout all stages of production to ensure regulatory compliance and mitigate environmental impact. Waste generated from operations is handled responsibly and disposed of through authorized Transport, Storage, and Disposal Facilities (TSDF) to ensure safe and compliant treatment. In addition, the use of single-use and non-biodegradable plastics is strictly prohibited across all Company premises.	Both

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1.	**a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)**	Yes (Refer to Note 1)								
	b. Has the policy been approved by the Board? (Yes/No)	Yes								
	c. Web Link of the Policies, if available	https://www.gmmpfaudler.com/investors/policies-programmes								
2.	**Whether the entity has translated the policy into procedures. (Yes / No)**	Yes								
3.	**Do the enlisted policies extend to your value chain partners? (Yes/No)**	Yes, Whistle Blower Policy, POSH, and Supplier's Code of Conduct extends to value chain partners.								
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.**	The policies and codes of conduct approved by the Board of GMM Pfaudler incorporate the principles set out in the National Voluntary Guidelines (NVGs). These policies are structured to comply with applicable national and international regulations and standards. In addition, they align with the objectives and frameworks of globally recognized standards, including the Global Reporting Initiative (GRI), the United Nations Sustainable Development Goals (UNSDGs), United Nations Global Compact (UNGC) and ISO certifications such as ISO 9001, ISO 14001, and ISO 45001.								
5.	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	The Company developed an ESG Strategy 1.0 in FY22 for FY23–FY25 to translate its sustainability priorities into actionable strategies that drove business performance, strengthened resilience, and supported talent development, employee well-being, and environmental stewardship. Building on the same, the Company has transitioned to ESG 2.0 a three- year strategy in August 2025 for FY26-FY28, revisiting and refining our ESG priorities to align with evolving stakeholder expectations and emerging sustainability requirements. For further details on ESG targets and initiatives, please refer to the ESG section of the Annual Report.								
6.	**Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met**	The Company's progress and performance against the targets outlined under the new three-year ESG Strategy 2.0 roadmap have been comprehensively disclosed in the ESG section of the Annual Report. Kindly refer to the same for further details.								
	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)**	GMM Pfaudler's long-term strategy continues to be firmly anchored in ESG principles, with a strong emphasis on creating sustainable value for all stakeholders, including employees, communities, customers, and the environment. The Company believes that ESG is not merely about meeting compliance requirements or benchmarks, but about driving meaningful and measurable impact through responsible business practices. Guided by its mission, core values, and leadership position, GMM Pfaudler remains committed to advancing sustainable growth and long-term value creation.								

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Building on the progress achieved under its earlier ESG roadmap, the Board of Directors approved the Company's new three-year ESG Strategy 2.0 framework in FY26 following detailed deliberations and strategic review. The enhanced roadmap adopts a more integrated, data-driven, and impact-oriented approach, focused on strengthening accountability, deepening stakeholder engagement, and aligning more closely with evolving global sustainability expectations and best practices. The ESG section of this Annual Report highlights the Company's key priorities, initiatives, progress, and targets under the ESG Strategy 2.0 framework.								
8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	Name: Ms. Mittal Mehta Designation: Company Secretary & Compliance Officer Telephone number: +91 22 6650 3900 E-mail id: mittal.mehta@gmmpfaudler.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.**	Name: Mr. Tarak Patel Designation: Managing Director DIN: 00166183 Telephone number: +91 22 6650 3900 E-mail id: tarak.patel@gmmpfaudler.com								

10. Details of Review of NGRBCs by the Company:

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

11.		P1	P2	P3	P4	P5	P6	P7	P8	P9
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.**	As part of its responsibility for overseeing internal financial controls, the Audit Committee and Board regularly assess the Company's adherence to established policies and procedures. This oversight is further strengthened by the Internal Audit function, which conducts continuous monitoring and provides periodic reporting. Additionally, independent external assessments are carried out from time to time to evaluate the effectiveness of specific policies, supporting strong governance practices and ongoing improvement initiatives.								

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

Note 1:

Principle(s)	Applicable Policies	Link for policies
Principle 1: Businesses should conduct and govern themselves with Integrity, and in a manner that is Ethical, Transparent and Accountable.	• Code of Conduct & Ethics Policy • Board Diversity Policy • Anti-Bribery & Anti-Corruption Policy • Policy on Related Party Transactions • Antitrust Guidelines • Whistle Blower Policy • Policy on Determination of Material Events • Code of Practices and Procedures for Fair Disclosure of UPSI	https://www.gmmpfaudler.com/investors/policies-programmes
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe	• Environment, Social and Governance Policy • Supplier's Code of Conduct	
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains	• Code of Conduct & Ethics Policy • Anti-Sexual Harassment Policy • Prevention and Redressal of Harassment at Workplace Policy • Internal HR Policies for Employees • Nomination, Remuneration & Evaluation Policy • Human Rights Policy	
Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders	• Corporate Social Responsibility Policy • Code of Practices and Procedures for Fair Disclosure of UPSI • Anti-Bribery & Anti-Corruption Policy	
Principle 5: Businesses should respect and promote human rights	• Code of Conduct & Ethics Policy • Anti-Sexual Harassment Policy • Prevention and Redressal of Harassment at Workplace Policy • Human Rights Policy • Whistle Blower Policy	
Principle 6: Businesses should respect and make efforts to protect and restore the environment	• Environment, Social and Governance Policy • Supplier's Code of Conduct	
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	• Code of Conduct & Ethics Policy	
Principle 8: Businesses should promote inclusive growth and equitable development	• Corporate Social Responsibility Policy • Environment, Social and Governance Policy	
Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner	• Code of Conduct & Ethics Policy • Information Security Policy	

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

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	% of persons in respective category covered by the awareness programmes
Board of Directors	6	Industry outlook, governance and compliance, regulatory updates, sustainability initiatives, risk management	96%
Key Managerial Personnel	10	Industry outlook, governance and compliance, regulatory updates, sustainability initiatives, risk management, Code of Conduct, Code of Conduct for prevention of Insider Trading, Anti-Bribery, & Anti-Corruption Prevention & Redressal of Harassment at Workplace	100%
Employees other than BoD and KMPs	23+	Prevention and Redressal of Harassment at Workplace, Anti-Bribery, Code of Conduct for Prevention of Insider Trading, Code of Conduct, DEI, Behavioral, Leadership and functional training programs	90% of the intended target audience
Workers	Regular basis	Code of Conduct, Health & Safety and skill upgradation	100%

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format.**

   (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure obligations) Regulations, 2015 and as disclosed on the entity's website):

   During FY26, there were no instances of any material (monetary and non-monetary) fines/penalty/ punishment/award/compounding fees/ settlement amount paid in proceedings (by the entity or by Directors/KMPs) levied by the regulators/ law enforcement agencies/ judicial institutions.

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.**

   There were no instances of any monetary or non-monetary offenses at GMM Pfaudler. Consequently, no appeals or revisions have been filed.

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

   Yes, GMM Pfaudler's Anti Bribery & Anti-Corruption Policy underscores the Company's zero-tolerance approach toward bribery and corruption. GMM Pfaudler is committed to conducting all its business activities with honesty, integrity, and the highest standards of ethical conduct. The Company actively promotes and enforces ethical business practices across all its global operations, while strictly discouraging and prohibiting any form of bribery, corruption, or unethical behavior.

   Policy Web Link:- https://www.gmmpfaudler.com/file/Anti_Bribery_Anti_Corruption_Policy.pdf

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

   There were no instances of any disciplinary action taken by any law enforcement agency for the charges of bribery / corruption against Directors / KMPs /employees / workers in FY26 and FY25.

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

   The Company did not receive any complaints regarding conflict of interest during FY25 & FY26.

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.**

   No Corrective actions were taken as there were no instances of fines/penalties/action taken by regulators / law enforcement agencies/ judicial institutions, on cases of corruption and conflict of interest.

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

	FY26 (Current Financial Year)	FY25* (Previous Financial Year)
Number of days of accounts payables	57.92	56.68

*Data has been restated

9. **Openness of business:**

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

Parameter	Metrics	FY26 (Current Financial Year)	FY25 (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	17.74%	18.90%
	b) Number of trading houses where purchases are made from	711	697
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	50.85%	57.15%
Concentration of sales	a) Sales to dealers / distributors as % of total sales	NA	
	b) Number of dealers / distributors to whom sales are made		
	c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		
Share of RPTs in	a) Purchases (Purchases with related parties / Total Purchases)	1.84%	1.03%
	b) Sales (Sales to related parties / Total Sales)	7.82%	6.10%
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	31.53%	16.96%
	d) Investments (Investments in related parties/ Total Investments made)	99.33%	99.99%

LEADERSHIP INDICATORS

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

   The Company remains committed to conducting its business operations ethically, fairly, and in compliance with applicable legal, social, and environmental standards. Recognizing the important role of value chain partners within its operational ecosystem, the Company actively engages with them to encourage the adoption of responsible and sustainable business practices across the supply chain.

   To strengthen alignment with these principles, the Company requires all value chain partners to annually affirm compliance with the Supplier's Code of Conduct, thereby reinforcing their commitment to responsible and sustainable practices. In addition, awareness regarding responsible business conduct is regularly promoted through meetings, interactions, and ongoing engagement with value chain partners.

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

   Yes, the Company has established a Code of Conduct, which is applicable to the Board of Directors, which sets out clear guidelines for identifying, avoiding, and disclosing actual or potential conflicts of interest involving the Company. Members of the Board are required to submit annual declarations disclosing their interests in other entities and to ensure that all necessary approvals, as mandated under applicable laws, are obtained prior to entering into transactions with such entities.

   Policy Web-Link: https://www.gmmpfaudler.com/file/GMMCOC.pdf

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

ESSENTIAL INDICATORS

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

	Current Financial Year	Previous Financial Year*	Details of improvements in environmental and social impacts
R&D	100%	100%	GMM Pfaudler investments in R&D and capital expenditure are primarily focused on product enhancement, establishment of testing facilities, renewable energy systems and fostering in-house innovation to develop energy-efficient solutions.
Capex	64.69%	67.74%	

*Data has been restated

2.	**a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)**	Yes, the Company has established a Supplier's Code of Conduct that requires suppliers to utilize natural resources responsibly and adopt sustainable business practices. Suppliers are expected to minimize or eliminate adverse environmental and climate-related impacts arising from their operations and are encouraged to support the development and adoption of environmentally friendly products, processes, and technologies. All major suppliers are required to review, acknowledge, and confirm compliance with the Supplier's Code of Conduct. To strengthen sustainable procurement practices, GMM Pfaudler conducts Supplier Sustainability Risk Ratings and facilitates Supplier Self-Assessments covering environmental and social parameters. These assessments help evaluate suppliers' alignment with sustainability expectations, identify potential risks, and support continuous improvement across the supply chain. The Policy also emphasizes support for local vendors and encourages local sourcing. The Company prioritizes procurement from local suppliers and MSMEs while implementing sustainable supply chain initiatives and ensuring the timely and cost-effective delivery of critical materials.
	b. If yes, what percentage of inputs were sourced sustainably?	Based on the Sustainability Risk Rating and Supplier Self-Assessment processes, 49.11% of the input materials procured by value during FY26 were sourced through suppliers assessed on sustainability parameters.

3.	**Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for**	Given the nature of the Company's operations, its products typically have a service life ranging from 10 to 15 years. Upon completion of their useful life, customers may dispose of metal and glass scrap through authorized recycling channels. Additionally, waste generated from end-of-life products can be recovered, recycled, and repurposed as raw materials for various manufacturing and industrial applications, supporting sustainable resource utilization and circular economy principles.
	(a) Plastics (including packaging)	
	(b) E-waste	
	(c) Hazardous waste	
	(d) other waste.	

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

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

LEADERSHIP INDICATORS

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

Indicate input material	Recycled or re-used input material to total material	
	FY26 (Current Financial Year)	FY25 (Previous Financial Year)
Wooden Box	0.42%	0.39%
Plastic (Stretch film, Plastic bags, Sink film etc)	0.04%	0.05%
Casting	0.94%	1.12%

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

   Due to the nature of our products, we do not currently reclaim them or their packaging at the end of their life-cycle. However, from a broader perspective, any end of life waste resulting from our products can be recycled and utilized as raw materials in other manufacturing processes or products.

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

   Due to the nature of our products, we do not reclaim products or packaging at the end of life.

PRINCIPLE 3

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

ESSENTIAL INDICATORS

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

Category	Total (A)	% of employees covered by									
		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	591	591	100%	591	100%	-	-	591	100%	591	100%
Female	35	35	100%	35	100%	35	100%	-	-	35	100%
Total	**626**	**626**	**100%**	**626**	**100%**	**35**	**5.59%**	**591**	**94.41%**	**626**	**100%**
Other than Permanent employees											
Male	6	6	100%	-	-	-	-	-	-	-	-
Female	1	1	100%	-	-	1	100%	-	-	1	100%
Total	**7**	**7**	**100%**	**-**	**-**	**1**	**14.29%**	**-**	**-**	**1**	**14.29%**

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

Category	Total (A)	% of Worker Covered by									
		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	181	181	100%	181	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**181**	**181**	**100%**	**181**	**100%**	**-**	**-**	**-**	**-**	**-**	**-**
Other than Permanent workers											
Male	1944	-	-	1944	100%	-	-	-	-	-	-
Female	16	-	-	16	100%	16	100%	-	-	16	100%
Total	**1960**	**-**	**-**	**1960**	**100%**	**16**	**0.82%**	**-**	**-**	**16**	**0.82%**

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

	FY26 (Current Financial Year)	FY25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.35%	0.43%

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

Benefits	FY26 (Current Financial Year)			FY25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers Covered as a % of total workers	Deducted and Deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers Covered as a % of total workers	Deducted and Deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	-	-	N.A	-	-	N.A

3. Accessibility of workplaces:

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

Yes, the majority of the Company's workplace premises are designed to facilitate accessibility for differently abled employees and workers. Critical infrastructure areas, including entry gates and office access points, are equipped with accessibility features such as ramps and barrier-free pathways, ensuring safe, convenient, and inclusive access for individuals with disabilities.

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, GMM Pfaudler's Code of Conduct & Ethics Policy requires all Directors and employees to maintain a workplace environment that is free from discrimination and promotes equal opportunity and respect for all individuals. The Policy strictly prohibits discrimination based on color, race, creed, national or ethnic origin, gender, sexual orientation, religion, marital status, veteran status, citizenship status, physical or mental disability, age, or any other characteristic protected under applicable laws.

For further information on our Code of Conduct & Ethics Policy, please refer to the link provided:. https://www.gmmpfaudler.com/index.php/file/GMMCOC.pdf

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

Gender	Permanent employees		Permanent worker*	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	59.38%	-	-
Female	100%	100%	-	-
Total	**100%**	**61.76%**	**-**	**-**

*Parental Leaves were not taken by Permanent Workers in the last two Financial Year

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.**

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers	Yes, the Company's grievance redressal mechanism for workers is aligned with the provisions of the Factories Act. Under this framework, workers may raise their concerns with the designated Welfare Officer, who is responsible for escalating grievances to the appropriate management teams to ensure timely resolution. Once a resolution is reached, the concerned parties are appropriately informed of the outcome. In addition, workers may report grievances under the Whistle Blower Policy to the Compliance Officer or, in exceptional circumstances, directly to the Chairperson of the Audit Committee through the designated reporting channels available under the Policy. The Company also has a dedicated grievance redressal mechanism to address all forms of workplace harassment, including sexual harassment, thereby promoting a safe, respectful, and inclusive work environment.
Permanent Employees Other than Permanent Employees	Yes, at GMM Pfaudler's employees are encouraged to seek guidance, and report concerns to their immediate manager or supervisor, the Human Resources Manager, or the Compliance Officer. The Company has established a comprehensive Whistle Blower Policy that enables employees to confidentially report instances of unethical conduct, suspected fraud, or violations of the Company's Code of Conduct. GMM Pfaudler maintains a strict zero-tolerance approach toward all forms of workplace harassment and is committed to addressing complaints promptly and taking appropriate disciplinary action wherever necessary. Complaints raised under the Company's Workplace Harassment Policy are treated with due seriousness and urgency. In cases where a complaint made by a woman prima facie indicates sexual harassment at the workplace, the matter is addressed by the Internal Committee under the Anti-Sexual Harassment Policy, in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. To strengthen awareness and ensure effective implementation of these policies, the Company regularly conducts training sessions and awareness programs across all levels of the organization.

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

Category	**FY26 (Current Financial Year)**			**FY25 (Previous Financial Year)**		
	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	**626**	**76**	**12.14%**	**570**	**89**	**15.61%**
Male	591	76	12.86%	538	89	16.54%
Female	35	-	-	32	-	-
Total Permanent Workers	**181**	**150**	**82.87%**	**174**	**157**	**90.23%**
Male	181	150	82.87%	174	157	90.23%
Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY26 (Current Financial Year)					FY25 (Previous Financial Year)				
	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 (Permanent + Contractual)										
Male	597	435	72.86%	516	86.43%	547	430	78.61%	410	74.95%
Female	36	35	97.22%	32	88.89%	32	20	62.50%	25	78.13%
Total	**633**	**470**	**74.25%**	**548**	**86.57%**	**579**	**450**	**77.72%**	**435**	**75.12%**
Workers (Permanent + Contractual)										
Male	2125	2125	100%	2125	100%	2082	2082	100%	2082	100%
Female	16	16	100%	16	100%	9	9	100%	9	100%
Total	**2141**	**2141**	**100%**	**2141**	**100%**	**2091**	**2091**	**100%**	**2091**	**100%**

*Data has been restated

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

Category	FY26 (Current Financial Year)			FY25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees (Permanent + Contractual)						
Male	597	457	76.55%	547	398	72.76%
Female	36	31	86.11%	32	29	90.63%
Total	**633**	**488**	**77.09%**	**579**	**427**	**73.75%**
Workers (Permanent)*						
Male	181	31	17.13%	174	38	21.84%
Female	-	-	-	-	-	-
Total	**181**	**31**	**17.13%**	**174**	**38**	**21.84%**

*Data has been restated

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 of such system?	Yes, GMM Pfaudler places significant emphasis on the health, safety, and well-being of its employees and other key stakeholders. Both of our plants have implemented Health, Safety, and Environment Management Systems (HSEMS) certified to internationally recognized standards, including ISO 45001:2018 and ISO 14001:2015.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	GMM Pfaudler ensures the safety of its workforce through the systematic identification of work-related hazards and the assessment of associated risks. The Company follows structured and proactive processes for both routine and non-routine manufacturing activities, including the following: **1. Hazard Identification and Risk Assessment (HIRA) and Environmental Aspect Impact (EAI):** This process involves a comprehensive evaluation of workplace conditions, equipment, and operational activities to identify potential hazards that may impact employees, visitors, or the environment. Once identified, the hazards are assessed based on the likelihood of occurrence and the severity of potential consequences. Appropriate control measures and corrective actions are then implemented and monitored to effectively mitigate identified risks

	2. Health, Safety, and Environmental (HSE) Inspections and Audits: The Company conducts regular HSE inspections and audits to evaluate its environmental, health, and safety policies, procedures, and operational practices. These assessments help identify areas for improvement, reduce the risk of incidents and accidents, and ensure compliance with applicable regulatory requirements and industry standards. Based on the observations and findings, corrective action plans are developed and implemented to strengthen overall HSE performance and continuous improvement initiatives. These measures reflect the Company's ongoing commitment to maintaining a safe, compliant, and sustainable working environment across all its operations
c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)	Yes, GMM Pfaudler has implemented a user-friendly online application and web portal, along with a Hazard Report Card system, to enable employees and workers across all levels to promptly report work-related hazards. This digital platform improves accessibility and encourages proactive participation in maintaining workplace safety. All reported hazards are systematically reviewed and monitored by the Factory Heads and HSE Managers to ensure timely resolution and effective corrective action. These initiatives strengthen the Company's commitment to fostering a strong culture of safety, accountability, and continuous improvement across its operations.
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Yes, all employees and workers are covered under comprehensive health and/or accidental insurance programs, which provide financial support for a broad range of non-occupational medical and healthcare services.

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

Safety Incident/Number	Category*	FY26 (Current Financial Year)	FY25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	17	8
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

*Including in the contract workforce

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

GMM Pfaudler has established a comprehensive health, safety, and environment framework to maintain a safe and healthy workplace through a combination of regulatory compliance, continuous training, risk management, and emergency preparedness initiatives.

Key safety protocols are reinforced through regular issuance of work permits, safety induction programs, safety committee meetings, behavior-based safety initiatives, and periodic shop floor inspections. The Company also places strong emphasis on contractor safety through dedicated safety induction programs and an EHS training card system.

The Company's commitment to continuous improvement is supported by regular internal and external HSE audits, including third-party safety assessments, as well as certifications under ISO 45001:2018 and ISO 14001:2015. Risk assessments and associated control measures are further validated through assessments conducted by TUV SUD.

Emergency preparedness is strengthened through site-specific emergency response plans and regular mock drills covering scenarios such as fire incidents, electric shocks, and snake bites. In addition, employees receive ongoing training on hazard identification, safe material handling, and workplace safety practices. Employee well-being is further supported through pre-employment health screenings and annual medical examinations.

The Company has also implemented an online platform for the timely reporting and management of workplace hazards, while "5S" workplace management practices are followed to maintain safety and operational discipline. Furthermore, initiatives such as "Abhiyaan-6S" campaign was launched in February 2026 to reinforce workplace organization and safety culture and National Safety Week celebrations & recognition of safety achievements contribute to fostering a strong and proactive safety culture across the organization.

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

	FY26 (Current Financial Year)			FY25 (Previous Financial Year)		
	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	252	28	Proactively Identified by Safety Committee & plant team, resolution of pending complaints were closed in due time	674	67	Proactively Identified by Safety Committee & plant team, resolution of pending complaints were closed in due time
Health & Safety	318	2		506	12	

The Company maintains a proactive approach to employee well-being by fostering a culture of transparency and continuous improvement in workplace conditions and Health & Safety standards across all its locations. An internal grievance portal is in place to facilitate the reporting of concerns. During the reporting period, employees utilized this platform to raise a range of issues, the majority of which were addressed in a timely and effective manner. These concerns primarily related to routine operational matters, such as maintenance needs or adjustments to ensure optimal working conditions.

14. Assessments for the year:

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

*2 plants were audited by third parties & offices were assessed internally.

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.

GMM Pfaudler has implemented several corrective and preventive measures to address safety-related incidents and mitigate significant risks identified through comprehensive assessments of health and safety practices and working conditions.

The Company has strengthened its safety infrastructure through the installation of protective guards on grinding and cutting machines, as well as on rotating equipment. Safety latches have been installed on EOT cranes and material handling equipment, while gas cutting trolleys have been fitted with non-return valves (NRVs) and flashback arrestors to reduce fire-related risks. Additional measures include the provision of dedicated trolleys for safe gas cylinder handling, installation of electrical safety mats at control panels, covering of earthing pits, and periodic inspections of safety valves on air receivers.

To improve safety during work at heights, access ladders, secured working platforms, and rooftop lifeline systems have been installed. The Company has also implemented a formal work permit system for high-risk activities to strengthen operational safety controls.

Further, comprehensive safety guidelines have been developed, and a dedicated safety induction video has been introduced for visitors and newly joined employees. Awareness initiatives such as electrical safety campaigns and Gemba walks involving departmental heads on the shop floor are regularly conducted to reinforce a proactive and safety-conscious work culture across the organization.

LEADERSHIP INDICATORS

1. **Does the entity extend any life insurance or any compensatory package in the event of death of employees and workers:**

   Yes, the Company does extend life insurance or compensatory packages in the event of death of employees or workers.

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

   At GMM Pfaudler, contracts with value chain partners explicitly require compliance with all applicable statutory obligations, including the deduction and payment of mandatory contributions. The Company ensures that these requirements are clearly communicated, reviewed, and adhered to by all concerned parties.

   In addition, contractors are required to submit quarterly evidence of the deduction and deposit of applicable statutory dues, thereby promoting transparency, accountability, and compliance across the value chain.

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

   Nil

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

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

   The Company undertakes assessments of its value chain partners with respect to health and safety practices and working conditions. However, the percentage of partners assessed is yet to be formally calculated.

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

   No significant risks were identified during the assessment process; accordingly, no corrective actions were considered necessary.

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

ESSENTIAL INDICATORS

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

We at GMM Pfaudler, are committed to building strong, transparent, and long-term relationships with our investors by understanding their expectations and consistently delivering value. Creating value for customers remains a fundamental aspect of our corporate philosophy and reflects our continued pursuit of excellence. We recognize that our employees are central to driving value creation for both our customers and the organization. Accordingly, we strive to provide a supportive work environment and meaningful career opportunities that enable professional growth and fulfillment. Suppliers are integral to our value chain and play a vital role in helping us deliver business value efficiently. We remain committed to maintaining fair, ethical, and mutually beneficial relationships with them.

The Company ensures strict compliance with all applicable laws, regulations, and Company's Code of Conduct and Ethics Policy, thereby reinforcing the importance of governments and regulatory authorities as key stakeholders in our operations. Our business approach is guided by the principles of inclusive growth and sustainable development, with communities placed at the center of our social responsibility efforts.

The Company's key stakeholders include investors, shareholders, employees, customers, suppliers, communities, non-governmental organizations, regulatory authorities, and others.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	One-to-one interactions and meetings for projects, relationship meetings, Customer satisfaction surveys, Helpline numbers and grievance recording mechanism; customer visits, responses to Request for Information (RFI) / Request for Proposal (RFP), sponsored events, mailers, newsletters, brochures, website, social media, events and exhibitions	**Continuous:** GMM Pfaudler's website, social media, sponsored events, mailers, newsletters, brochures **Half-yearly:** Relationship meetings, Customer satisfaction surveys, customer visits **Annual:** Events and Exhibitions	• Product Stewardship • Product quality and safety • Customer data privacy • New Products • Feedback

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Induction programs, E-mails, newsletters Employee portal, HR helpdesk, Engagement initiatives and Townhalls, Rewards & Recognition programs and satisfactions survey, Leadership development meetings/ programmes	**Continuous:** Website, Employee portal, HR helpdesk, Rewards & Recognition programs and satisfactions survey, Webinars and awareness sessions **Quarterly:** GMM Pfaudler's Newsletter **Annual:** Townhalls	• Performance appraisal and rewards • Learning and development programmes • Transparency in business • Compliance with safety norms • Focus on ESG aspects • Diversity & Inclusion • Code of Conduct & Human Rights • Career Management and Growth Prospects
Investors & Shareholders	No	Website, newspapers, press releases, emails, quarterly conference call, analyst & investor Meeting, general meeting, social media, manufacturing facility visits	**Continuous:** Investors page on the GMM Pfaudler's website, social media **Quarterly:** Financial statements earnings call, press conferences, investor calls **Annual:** Annual General Meeting, Annual Report	• Financial and non-financial performance • Robust strategy for business growth • Long-term business value • Ethical Behavior and Fair Business Practices • Understanding shareholders expectations
Suppliers	No	Site visits and inspection, meetings/calls, Vendor capability assessment, Vendor performance assessment	**Quarterly:** : Meetings/calls **Half-yearly:** Assessments, Site visits and inspections	• Responsible Sourcing • On time performance • Ethical behavior/ Fair business practices • Sustainability
Community	Yes	CSR events and programs (Through GMM Pfaudler Foundation)	**Quarterly:** Project Progress **Annual:** Review	• Progress on CSR projects • Need Assessments • Impact Assessments
Industry bodies, Regulators	No	Email, one-on-one meetings, Conference meetings, Periodic Fillings	Need-based	Discussions about various regulations and amendments, inspections, approvals

LEADERSHIP INDICATORS

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

   Stakeholder engagement continues to be a key pillar in advancing the Company's growth aspirations. Following the successful completion of ESG Strategy 1.0, the Company commenced the implementation of its ESG Strategy 2.0 from FY26. The Board has formally approved the Company's three-year ESG Strategy 2.0 and Roadmap, which is being implemented by the ESG Steering Committee in alignment with the Company's ESG vision. The Committee is responsible for setting sustainability objectives, providing strategic and operational guidance to ESG working groups, reviewing public disclosures, and proactively engaging stakeholders to address their concerns and expectations.

   The ESG Steering Committee is chaired by the Managing Director ("MD"), ensuring strong leadership, governance, and oversight. The Board conducts quarterly reviews that enable detailed discussions with the MD on sustainability initiatives, progress achieved, and stakeholder-related matters. The Committee also serves as an important platform for stakeholder engagement with the Board.

   The Company's commitment to transparency and accountability is reflected in its comprehensive reporting practices, which provide stakeholders with a holistic view of its performance and progress toward achieving its ESG commitments.

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, with our stakeholders, the Company has identified key environmental and social issues that are material to both the business and its stakeholders. These material topics have been carefully evaluated, shortlisted, and prioritized based on their potential impact and relevance. Detailed information in this regard is provided in the Materiality Assessment section of the ESG Report.

   The Company's Corporate Social Responsibility initiatives are strategically designed and implemented to address the needs of communities, including vulnerable and marginalized groups, as well as the wider society. Through these initiatives, the Company aims to create meaningful, sustainable, and inclusive social value.

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

   At GMM Pfaudler, we continue to uphold our commitment to supporting vulnerable and marginalized communities through targeted social development initiatives. As part of our healthcare efforts, we strengthened maternal and women's healthcare by supporting infrastructure upgrades at ESIC Hospital, Hyderabad, and Shree Krishna Hospital, Karamsad, with the aim of improving access to quality healthcare services. We also continued Project SPARSH 3.0 to improve rural healthcare access through health camps, non-communicable disease screening, and a pilot initiative focused on mother and child healthcare.

   In the field of education, the Company supported infrastructure development at the JV Patel Industrial Training Institute and supported the implementation of an Executive Assistant course, thereby helping to foster a more inclusive and supporting learning environment.

   Additionally, in partnership with Catalyst for Social Action, the Company continues to support underprivileged children in Childcare Institutions in Sangli, Maharashtra, by providing educational assistance, and access to essential facilities.

PRINCIPLE 5 Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY26 (Current Financial Year)			FY25 (Previous Financial Year)		
	Total (A)	No. of employees / Workers covered (B)	% (B / A)	Total (C)	No. of employees / Workers covered (D)	% (D / C)
Employees						
Permanent	626	577	92.17%	570	390	68.42%
Other than permanent	7	7	100%	9	-	-
Total Employees	**633**	**584**	**92.26%**	**579**	**390**	**67.36%**
Workers*						
Permanent	181	181	100%	174	174	100%
Other than permanent	-	-	-	-	-	-
Total Workers	**181**	**181**	**100%**	**-**	**-**	**-**

*The Company's Code of Conduct & Ethics Policy (COC) includes provisions and training related to human rights and associated policies. Employees are sensitized to the COC through various awareness initiatives and periodic discussions aimed at reinforcing ethical practices and human rights principles. Alongside HR-led sessions and online training modules, functional team leaders conduct COC training for employees and workers, including new joiners. The COC is accessible through the Company's website and intranet portal, and all employees are expected to understand and adhere to its requirements, as well as all applicable laws, regulations, and Company policies. However, training participation for non-permanent workers is currently not formally monitored or tracked.

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

Category	FY26 (Current Financial Year)					FY25 (Previous Financial Year)				
	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)
Permanent Employees										
Male	591	-	-	591	100%	538	-	-	538	100%
Female	35	-	-	35	100%	32	-	-	32	100%
Other than Permanent Employees										
Male	6	-	-	6	100%	9	-	-	9	100%
Female	1	-	-	1	100%	-	-	-	-	-
Permanent Workers										
Male	181	-	-	181	100%	174	-	-	174	100%
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent Workers										
Male	1,944	1207	62.09%	737	37.91%	1908	1173	61.48%	735	38.52%
Female	16	-	-	16	100%	9	1	11.11%	8	88.89%

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

a. Median remuneration/wages:

Particulars	Male		Female	
	Number	Median remuneration/ Salary/ wages of respective category	Number	Median remuneration/ Salary/ wages of respective category
Board of Directors (BoD)#	5	24,50,000	2	23,62,500
Key Managerial Personnel (KMP)*	1	10,00,00,000	1	84,73,272
Employees other than BoD and KMP	589	8,97,096	34	12,00,996
Workers	181	5,88,147	-	-

#BOD excludes MD. *KMP includes MD & CS; the Group CFO's remuneration is not comparable, as ~95% of his total remuneration is paid by an international subsidiary of the Company

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

	FY26 (Current Financial Year)	FY25 (Previous Financial Year)
Gross wages paid to females as % of total wages	5.15%	3.82%

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, at GMM Pfaudler, the Company Secretary and the Head of Human Resources have been designated as Compliance Officers responsible for overseeing the implementation of the Human Rights Policy and Code of Conduct & Ethics Policy, including matters relating to the protection and safeguarding of human rights.

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

To ensure the protection of human rights and support continuous improvement, the Company has established mechanisms to receive, review, and address complaints or feedback relating to potential human rights violations.

The Company has implemented various systems and processes to promote a transparent, ethical, and accountable work environment. The Company has adopted a Human Rights Policy, reinforcing its commitment to responsible business practices and the protection of fundamental human rights across its operations. Additionally, the Whistle Blower Policy encourages Directors and employees to report instances of unethical conduct, fraud, or violations of the Company's Code of Conduct & Ethics Policy in a responsible and confidential manner.

6. **Number of Sexual Harassment, Discrimination at Workplace, Child Labour, Forced Labour/ Involuntary Labour, Wages and other human rights related complaints made by employees and workers:**

Nil

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

Nil

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

Our core values strictly prohibit any form of retaliation. Employees who, in good faith, report suspected violations of laws, the Code of Conduct, or other Company policies are protected against any retaliatory action. The Company does not tolerate threats, intimidation, or retaliation against individuals who raise concerns or participate in investigations.

The Company's grievance resolution process is guided by the principles of natural justice, confidentiality, sensitivity, non-retaliation, and impartiality. All concerns are handled with due care and addressed in a timely manner. Investigations are conducted in a fair and unbiased manner, ensuring that all parties involved are provided with an equal opportunity to present relevant facts and evidence.

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

Yes, the company's Code of Conduct & Ethics Policy reinforces the Company's commitment to safeguarding human rights and respecting the dignity of every individual. All employees are expected to uphold these principles in their day-to-day conduct and professional interactions. This commitment also extends to engagements with business partners, including during the negotiation, execution, and management of agreements and contracts.

10. Assessments for the year:

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

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

Based on the assessments conducted in the current FY26, no significant risks or concerns were identified. Accordingly, no corrective actions were considered necessary at this stage.

LEADERSHIP INDICATORS

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

In FY26, GMM Pfaudler did not receive any grievances or complaints related to human rights. The Company has a Human Rights Policy in place, and can be accessed at : https://www.gmmpfaudler.com/file/HumanRightsPolicy.pdf

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

During FY26, the Company further strengthened its human rights due diligence by expanding coverage across operations, while maintaining robust policy frameworks and SOPs aligned with evolving standards. Training programs were scaled to enhance awareness on non-discrimination, workplace safety, and prevention of harassment. The Company also reinforced its grievance redressal mechanisms and conducted periodic internal reviews to assess effectiveness, reaffirming its commitment to a safe, inclusive, and rights-respecting workplace.

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, the majority of GMM Pfaudler's workplace premises are designed to support accessibility for differently abled employees and workers. Key infrastructure areas, including entry gates and office entrances, are equipped with accessibility features such as ramps and barrier-free access pathways to ensure safe, convenient, and inclusive access for individuals with disabilities.

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

ESSENTIAL INDICATORS

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

Parameter	FY26 (Current Financial Year)	FY25 (Previous Financial Year)
From Renewable Sources		
Total electricity consumption (A) (GJ)	8,601.60	4,392.41
Total fuel consumption (B) (GJ)	-	-
Energy consumption through other sources (C) (GJ)	-	-
Total energy consumption from Renewable sources (A+B+C) (GJ)	8,601.60	4,392.41
From Non - Renewable Sources		
Total electricity consumption (D) (GJ)	52,160.56	58,542.06
Total fuel consumption (E) (GJ)	1,66,714.79	1,40,575.97
Energy consumption through other sources (F) (GJ)	-	-
Total energy consumption from Non-Renewable sources (D+E+F) (GJ)	2,18,875.35	1,99,118.03
Total energy consumed (A+B+C+D+E+F)	2,27,476.95	2,03,510.44
Energy intensity per rupee of turnover (Total energy consumption/ turnover in ₹ Crore)	219.95	220.94
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/Million USD)	447.38	456.45
Energy intensity in terms of physical output (GJ/Nos)	9.05	6.23
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency-No		

2. **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.**

   The Company's facilities are currently not classified as designated consumers under the Government of India's PAT Scheme.

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

Parameter	FY26 (Current Financial Year)	FY25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	16,722.00	20,537.00
(iii) Third party water	39,380.66	30,575.12*
(iv) Seawater / desalinated water	-	-
(v) Others	-	-

Parameter	FY26 (Current Financial Year)	FY25 (Previous Financial Year)
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	56,102.66	51,112.12
Total volume of water consumption (in kilolitres)	56,102.66	50,977.12
Water intensity per rupee of turnover (water consumedKL/Revenuefromoperationsin₹Crore)	54.25	55.34
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) KL/Million USD	110.34	114.34
Water intensity in terms of physical output KL/nos	2.23	1.56
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No		

*Data has been restated

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

Parameter	FY26 (Current Financial Year)	FY25 (Previous Financial Year)
Water discharged by destination and level of treatment (in kilo litres)		
(i) To Surface water	-	-
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
a. No treatment	-	135
b. With treatment – please specify level of treatment	-	-
(v) Others	-	-
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-
Total volume of water discharged (in kilolitres) (i + ii + iii + iv + v)	-	135
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No.		

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

Yes, at our Karamsad plant, the Company has implemented sustainable water management practices aligned with Zero Liquid Discharge principles. Treated water from the Sewage Treatment Plant (STP), after undergoing secondary treatment, is reused for gardening and hydro-testing activities. This initiative enhances resource efficiency, reduces dependence on freshwater resources, and supports environmental sustainability through the minimization of liquid waste discharge.

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

Parameter	Please specify unit	FY26 (Current Financial Year)	FY25 (Previous Financial Year)
NOx	Kg	1,143.64	1,016.55
SOx	Kg	2,024.53	1,487.71
Particulate matter (PM)	Kg	7,430.83	5,386.25
Persistent organic pollutants (POP)	-		-
Volatile organic compounds (VOC)	-		-
Hazardous air pollutants (HAP)	-		-
Others – please specify	-		-
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No			

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

Parameter	Unit	FY26 (Current Financial Year)	FY25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	10,048.73	8,589.12
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	10,282.69	11,822.24
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent/ ₹ Crores	19.66	22.16
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO2 equivalent/ Million USD	39.99	45.78
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent /Nos	0.81	0.63
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			-
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? No.			

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

Yes, in FY26, GMM Pfaudler undertook several energy-saving and fuel conservation initiatives aimed at reducing greenhouse gas emissions. These projects collectively resulted in energy savings of 17,30,911 kWh and a reduction in Natural Gas consumption of 4,96,229 SCM, helping avoid approximately 2,229.34 tCO_2e emissions.

Key projects undertaken during the year included:

- Energy-efficient welding technology upgradation through inverter-based equipment
- Compressed air system optimization
- Glassing process optimization
- Baking furnace efficiency improvement

- Combustion process optimization for Natural Gas conservation
- Fuel efficiency enhancement through catalyst deployment
- Renewable energy procurement through a wind-solar hybrid Plant
- Installation of a captive solar power plant

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

Parameter	FY26 (Current Financial Year)	FY25* (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	-	-
E-waste **(B)**	-	7.05
Bio-medical waste **(C)**	-	-
Construction and demolition waste **(D)**	-	79.83
Battery waste **(E)**	-	-
Radioactive waste **(F)**	-	0.07
Other Hazardous waste. Please specify, if any. **(G)**	25.10	65.28
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2,626.48	2,266.80
Total (A+B + C + D + E + F + G+ H)	2,651.58	2,419.03
Waste intensity per rupee of turnover (Total waste generated MT/ Revenue from operations in ₹ Crores)	2.56	2.63
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated / Revenue from operations adjusted for PPP) MT/ Million USD	5.21	5.43
Waste intensity in terms of physical output MT/Nos	0.11	0.07
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	1.87	7.05
(ii) Re-used	-	79.83
(iii) Other recovery operations	-	-
Total	**1.87**	**86.88**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	21.73	10.55
(iii) Other disposal operations	2,626.48	2,321
Total	**2,648.21**	**2,331.55**
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No		

*Data has been restated

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.

GMM Pfaudler implements a structured waste management system focused on waste segregation, safe handling, and compliance with environmental regulations. Waste is segregated at source, with hazardous and non-hazardous waste stored separately in designated and clearly identified areas. Hazardous waste, including material generated from blasting operations, is disposed of through authorized TSDF facilities for secure landfilling, while non-hazardous waste such as metal scrap and radiography fixer solution is sent to authorized vendors for responsible disposal. All waste management activities are conducted through approved vendors in line with applicable environmental requirements.

The Company also works towards reducing the use of hazardous and toxic chemicals in its products and processes by continuously assessing alternative materials and strengthening best practices related to handling, storage, and disposal. Through these measures, GMM Pfaudler promotes environmental safety and sustainable operational practices.

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

Not applicable, as the Company does not have any operations or offices located in or around ecologically sensitive areas.

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

Not applicable as the Company did not conduct any environmental impact assessment of our projects in FY26.

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:

Yes, the Company complies with all applicable environmental laws, regulations, and regulatory guidelines. Throughout the reporting period, emissions and waste generated from the Company's operations remained within the permissible limits prescribed by the State Pollution Control Board (SPCB). Compliance certifications are obtained periodically in accordance with the applicable SPCB requirements and guidelines.

LEADERSHIP INDICATORS

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

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

a. Name of the area: 5 1/2 Vatva Railway Crossing G I D C, Vatva GIDC, Ahmedabad, Gujarat 382445

b. Nature of operations: Manufacturing of other special purpose machinery

c. Water withdrawal, consumption and discharge in the following format:

Parameter	FY26 (Current Financial Year)	FY25* (Previous Financial Year)
Water withdrawal by source (in kilo litres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	37,978	27,478
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	37,978	27,478

Parameter	FY26 (Current Financial Year)	FY25* (Previous Financial Year)
Total volume of water consumption (in kilolitres)	37,978	27,478
Water intensity per rupee of turnover (Water consumed KL / turnover in ₹ Crores*) *turnover taken for the site	114.76	102.86
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharged by destination and level of treatment (in kilo litres)		
(i) Into Surface water	Not Applicable	
a. No treatment		
b. With treatment – please specify level of treatment		
(ii) Into Groundwater		
a. No treatment		
b. With treatment – please specify level of treatment		
(iii) Into Seawater		
a. No treatment		
b. With treatment – please specify level of treatment		
(iv) Sent to third-parties		
a. No treatment		
b. With treatment – please specify level of treatment		
(v) Others		
a. No treatment		
b. With treatment – please specify level of treatment		
Total volume of water discharged (in kilolitres) (i + ii + iii + iv + v)		
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? No.		

*Data has been restated

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

Parameter	Unit	FY26 (Current Financial Year)	FY25 (Previous Financial Year)
Total Scope 3 emissions **(Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)**	Metric tonnes of CO2 equivalent	1,073.07	The calculation of Scope 3 emissions was initiated in FY26; it was not included in FY25.
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent/ ₹ Crores	1.04	
Scope 3 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Metric tonnes of CO2 equivalent/ Million USD	2.11	
Scope 3 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent /Nos	0.04	

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

The Scope 3 emissions assessment covers Category 5 - Waste Generated in Operations, Category 6 - Business Travel, and Category 7 - Employee Commuting.

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

Not applicable as the Company does not have presence of its operation/offices in/around ecologically sensitive areas.

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 Initiative
1	Upgradation of old in-efficient equipment	• Energy-efficient welding technology upgradation through inverter-based equipment	Helped save 3,54,375 kWh of Electricity & avoided 251.60 tCO2e
2	Energy Saving Projects	• Compressed air system optimization • Glassing process optimization • Baking furnace efficiency improvement • Combustion process optimization for Natural Gas conservation • Fuel efficiency enhancement through catalyst deployment	Helped save 160,098 kWh of Electricity, Conservation of Natural Gas 4,96,229 SCM & avoided 1,114.45 tCO2e
3	Clean Energy Transition Initiatives	• Renewable energy procurement through a wind-solar hybrid Power Purchase Agreement (PPA) at Karamsad Plant • Installation of a captive solar power plant at Vatva Plant	Helped save 1,216,438 kWh of Electricity & avoided 863.29 tCO2e

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

Yes, GMM Pfaudler has established a comprehensive Business Continuity Plan (BCP) to strengthen operational resilience and safeguard personnel, assets, and critical business processes. Integrated with the Company's Enterprise Risk Management (ERM) framework, the BCP outlines structured response protocols for potential disruption scenarios and incorporates mitigation and recovery strategies to effectively manage operational uncertainties.

The primary objective of the BCP is to ensure the timely stabilization and restoration of critical operations within defined recovery timelines following any disruption.

Emergency preparedness across all manufacturing locations is reinforced through:

- Periodic training programs for emergency response teams and security personnel
- Planned evacuation drills and scenario-based mock exercises
- Routine inspections and audits to assess emergency preparedness and system readiness
- Established coordination mechanisms with local authorities and emergency response agencies
- Annual performance evaluations of emergency preparedness systems
- Annual Maintenance Contracts (AMCs) to ensure the reliability and availability of emergency equipment and personal protective equipment (PPE)

In addition, all manufacturing facilities operate with an approved On-Site Emergency Plan to ensure effective incident response and preparedness.

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.**

We have not received reports of any material environmental concerns from our supply chain partners. Our Supplier's Code of Conduct requires suppliers to adhere to principles of sustainable resource management and environmental responsibility. We actively encourage suppliers to adopt environmentally responsible practices and continuously improve their sustainability performance, fostering positive environmental impact across our value chain.

PRINCIPLE 7

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

ESSENTIAL INDICATORS

1. **a. Number of affiliations with trade and industry chambers/ associations.**

The Company is a member of 12 (twelve) trade and industry chambers/ associations.

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	The Bombay Chamber of Commerce & Industry (BCCI)	State
2	Federation of Gujarat Industries	State
3	Vithal Udyognagar Industries Association	State
4	The Federation of Indian Chambers of Commerce and Industry (FICCI)	National
5	The Confederation of Indian Industry (CII)	National
6	Indian Chemical Council (ICC)	National
7	Process Plant & Machinery Association of India (PPMAI)	National
8	Indian American Chamber of Commerce (IACC)	National
9	Swiss Indian Chamber of Commerce	National
10	International Market Assessment	National
11	Indo German Chamber of Commerce	National
12	Indian Merchants Chamber	National

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

During the reporting period, the Company did not receive any notices from regulatory authorities relating to anti-competitive behavior, anti-trust matters, conflict of interest, or monopolistic practices. Accordingly, no corrective actions were required.

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

   As per the applicable legal requirements, the Company was not required to conduct any Social Impact Assessments during the current financial year.

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

   Not applicable, as the Company did not undertake any projects during the current financial period that required Rehabilitation and Resettlement activities.

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

   Our close engagement with local communities in the implementation of its Corporate Social Responsibility initiatives demonstrates the proactive commitment we have towards generating a positive social impact. To further strengthen this commitment, we have established a Grievance Tracking Log to ensure that community concerns and grievances are systematically recorded, monitored, and addressed in a timely manner. This mechanism enhances transparency and accountability, supports effective project implementation, and contributes to delivering meaningful and sustainable outcomes for both the Company and the communities we serve.

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

	FY26 (Current Financial Year)	FY25* (Previous Financial Year)
Directly sourced from MSMEs/small producers	24.19%	31.30%
Directly from within India	78.78%	94.61%

*Data has been restated

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 categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Location	FY26 (Current Financial Year)	FY25 (Previous Financial Year)
Rural	-	-
Semi-urban	47.75%	43.27%
Urban	-	-
Metropolitan	52.25%	56.73%

LEADERSHIP INDICATORS

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

   Not Applicable, as no social impact assessments were carried out in FY26.

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

   The Company did not undertake any CSR projects in government-identified aspirational districts during the reporting period.

3.	**(a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes/No)**	No, the Company does not currently include specific provisions for marginalized or vulnerable groups within its supplier qualification criteria. However, in line with the Company's Code of Conduct & Ethics Policy, supplier selection is carried out in a fair and non-discriminatory manner, ensuring equal opportunity for all prospective partners. The Company also encourages engagement with local suppliers, particularly those located near its operational facilities.
	(b) From which marginalized / vulnerable groups do you procure?	Not Applicable
	(c) What percentage of total procurement (by value) does it constitute?	Not Applicable

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

   Not Applicable

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

   Not Applicable

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

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Healthcare	55,000+	100%
2	Education	1,400+	100%
3	Environment*	-	-

*In the Environment section, the Company works on initiatives such as urban afforestation, restoration of coral reefs, marine megafauna rescue where beneficiaries cannot be calculated.

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

ESSENTIAL INDICATORS

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

The Company places significant importance on the prompt and effective resolution of customer complaints and feedback. The Company has established multiple channels through which customers can raise concerns or provide feedback. All grievances received through these channels are formally recorded, assigned a unique complaint reference number, and acknowledged promptly through an email confirmation indicating that the complaint has been registered.

Each complaint is systematically tracked and resolved within an appropriate timeframe, additionally, there is a toll-free number and a dedicated email ID to facilitate customer grievance registration. Complaints are allocated to the respective Service Managers based on the nature and category of the issue.

We adhere to globally recognized quality management standards, including ISO 9000. The customer service team works closely with management and various business verticals to provide regular feedback on process-, policy-, and people-related concerns. This continuous feedback mechanism supports operational improvements and contributes to reducing the recurrence of complaints

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100% (All the information related to Environment and Social parameters relevant to product, safe and responsible usage and recycling and/or safe disposal are mentioned in the manual sent along with the product.)
Safe and responsible usage	
Recycling and/or safe disposal	

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

No consumer complaints relating to data privacy, advertising, cybersecurity, delivery of essential services, restrictive trade practices, or unfair trade practices were received during the current or previous financial years.

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

There are no instances of product recalls due to safety-related issues were reported during the current FY26.

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 implemented a Cyber Security Policy and Data Privacy Policy to strengthen protection against data breaches and information security risks. Its Information Security Management System is designed in line with globally recognized standards and industry best practices, with continuous improvements undertaken to enhance the Company's resilience against evolving cyber threats.

Additional information is available in the "Internal Control Systems & Their Adequacy" section of the Management Discussion & Analysis report. These policies are available to internal stakeholders through the Company's intranet.

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

   Not Applicable

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

a. Number of instances of data breaches	No data breaches or cybersecurity incidents were reported by the Company during the reporting year (FY26) to CERT-In, in accordance with the directions issued on 28 April 2022 under Section 70-B(6) of the Information Technology Act, 2000.
b. Percentage of data breaches involving personally identifiable information of customers	
c. Impact, if any, of the data breaches	

LEADERSHIP INDICATORS

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

   Detailed information on products and services of the entity can be accessed from the following link: https://www.gmmpfaudler.com/

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

   Customers are provided with operational manuals with the equipment, and several interactive training sessions are conducted at customer locations to ensure users are adequately trained on the safe and responsible operation of the products

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

   The Company ensures timely communication to customers regarding any service disruptions or discontinuations that may impact them, through appropriate channels such as email and telephone notifications

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