

Annexure II

Business Responsibility & Sustainability Reporting Format



SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	: L29100MH1989PLC255933
2	Name of the Listed Entity	: Balu Forge Industries Limited
3	Year of incorporation	: 1989
4	Registered office address	: 506, 5 th Floor, Imperial Palace, 45 Telly Park Road, Andheri (East), Mumbai, Maharashtra, India – 400069
5	Corporate address	: 506, 5 th Floor, Imperial Palace, 45 Telly Park Road, Andheri (East), Mumbai, Maharashtra, India – 400069
6	E-mail	: compliance@baluindustries.com
7	Telephone	: 91-8655075578
8	Website	: https://www.baluindustries.com
9	Financial year for which reporting is being done	: 1 st April, 2025 to 31 st March, 2026
10	Name of the Stock Exchange(s) where shares are listed	: National Stock Exchange of India Limited (NSE) & Bombay Stock Exchange Limited (BSE)
11	Paid-up Capital	: ₹ 12,139.19 Lakhs
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	: Ms. Tabassum Begum Compliance officer Telephone: 91-8655075578 Email: compliance@baluindustries.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).	: This report is prepared on standalone basis.
14	Name of assessment or assurance provider	No independent external assessment or assurance was obtained for FY 2025–26.
15	Type of assessment or assurance obtained	The BRSR was reviewed internally by the management and such review does not constitute independent assessment or assurance.

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacture	Metal Products	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Finished Machined Metal Products	3099	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	3	1	4
International	-	-	-

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	3
International (No. of Countries)	50+

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

55.23%

c. A brief on types of customers

Balu Forge Industries Limited supplies precision-forged and machined components to original equipment manufacturers and Tier-1 customers across automotive, industrial machinery, agriculture, railways, defence, aerospace, wind energy, marine and oil and gas applications. Its products include crankshafts, transmission and undercarriage components, turbine blades, brake and hydraulic components and other close-tolerance engineered parts supplied to customers in India and international markets.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. C	% (C / A)
EMPLOYEES						
1.	Permanent (D)	80	72	90%	8	10%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	80	72	90%	8	10%
WORKERS						
4.	Permanent (F)	99	99	100%	0	0%
5.	Other than Permanent (G)	354	350	99%	4	1%
6.	Total workers (F + G)	453	449	99%	4	1%

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. C	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total differently abled employees (D + E)	0	0	0%	0	0%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	Total differently abled workers (F + G)	0	0	0%	0	0%

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14%
Key Management Personnel	5	1	20%

22. Turnover rate for permanent employees and workers

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	4%	-	4%	3%	-	3%	5%	-	5%
Permanent Workers	5%	-	5%	6%	-	6%	10%	-	10%

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

S. No.	Name of the holding / Subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Safa Otomotiv FZ – LLC	Subsidiary	100%	No
2	Naya Energy Works Private Limited	Subsidiary	100%	No
3	Advanced Technologies & Systems Private Limited	Subsidiary	100%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**
(ii) Turnover – **₹ 64,742.26 Lakhs**
(iii) Net worth (Total equity) – **₹ 1,36,773.34 lakhs**

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	The relevant policies supporting the principles of the BRSR, including the grievance redressal mechanism, are available at https://www.baluindustries.com/corporate-governance.php .	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)		Nil	Nil	-	Nil	Nil	-
Shareholders		Nil	Nil	-	1	1	-
Employees and workers		Nil	Nil	-	Nil	Nil	-
Customers		Nil	Nil	-	Nil	Nil	-
Value Chain Partners		Nil	Nil	-	Nil	Nil	-
Other (please specify)		Nil	Nil	-	Nil	Nil	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Market Demand Fluctuations	Risk	Demand volatility in end-user industries such as commercial vehicles, agriculture, railways, and energy, driven by regulatory changes, technological shifts, and cyclical trends.	Diversify product portfolio across multiple sectors, expand into new geographic markets, and maintain flexible manufacturing capabilities to balance sectoral downturns.	Negative: Loss of revenue and margin pressure during sectoral slowdowns. Positive: Diversification and sectoral balancing can stabilize revenues and mitigate downturn impact.
2	Innovation	Opportunity	OEMs and Tier-1 suppliers demand precision manufacturing, automation, and innovation in forging.	Invest in R&D, integrate advanced machinery and IT systems to improve efficiency and innovation.	Positive: Productivity gains, cost efficiency, stronger market positioning, and higher margins.
3	Customer Relationships & Retention	Opportunity	Global OEMs prefer partners with sustainable practices and long-term reliability.	Strengthen customer engagement, transparent disclosures, ethical sourcing, and compliance with international standards.	Positive: Increased repeat orders, lower acquisition costs, long-term revenue stability.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Energy Efficiency and Sustainability	Opportunity	Stringent environmental regulations and stakeholder expectations push adoption of sustainable practices in operations.	Transition to renewable energy, energy-efficient technologies, LED lighting, natural ventilators, and waste minimization.	Positive: Lower operating costs, regulatory compliance, improved ESG ratings, enhanced stakeholder trust.
5	Skilled Labour Shortage	Risk	Shortage of skilled operators and engineers for advanced forging and machining technologies.	Upskilling programs, partnerships with technical institutes, in-house training, competitive remuneration packages.	Negative: Higher training costs, risk of delays, productivity loss if unaddressed.
6	Cybersecurity Threats	Risk	Greater digitalization exposes the company to cyber risks, including potential data breaches and operational disruptions.	Implement robust cybersecurity infrastructure, conduct regular audits, and provide ongoing employee training.	Negative: Financial losses, reputational damage, legal liabilities, and possible operational interruptions.
7	Partnerships and Alliances	Opportunity	Strategic collaborations and mergers enable capability expansion, market reach, and business resilience.	Pursue partnerships and alliances that leverage mutual strengths and open new market opportunities.	Positive: Access to new revenue streams, enhanced competitive advantages, and sustained growth potential.
8	Occupational Health & Safety	Risk	Post-pandemic concerns and regulatory vigilance demand strong health & safety culture.	Regular training, ISO 45001:2018 compliance, proactive safety monitoring, and upgraded workplace safety infrastructure.	Negative: Penalties, legal liabilities, reduced workforce productivity if non-compliant.
9	Corporate Governance	Opportunity	Ethical conduct and transparency build investor confidence and meet global procurement requirements.	Strengthen governance practices, disclosure standards, and internal controls to ensure accountability.	Positive: Lower cost of capital, enhanced investor and stakeholder trust, sustainable growth.



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.

Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Policies on HR, ISO, CSR, Insider Trading, Related Party etc. are available on https://www.baluindustries.com/corporate-governance.php								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company's management systems are aligned with ISO 9001, ISO 14001, ISO 45001 and IATF 16949:2016. The validity, scope and locations covered by each certification for FY 2025-26 should be read with the current certificates maintained by the Company.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Considering the Company's ongoing capacity expansion and the resulting increase in its operational footprint, management reviewed and revised the sustainability commitments and timelines as follows: Net-zero emissions: Achieve net-zero Scope 1 and Scope 2 greenhouse-gas emissions by 2040. Renewable energy: Source 50% of the Company's total electricity consumption from renewable sources by 2035. Water management: Recycle and reuse at least 50% of the wastewater generated at manufacturing locations and achieve Zero Liquid Discharge at all applicable locations by 2035. Diversity and inclusion: Increase women's representation in defined leadership positions by 20% over the FY 2025-26 baseline by 2035. Progress against these commitments will be monitored annually by the designated Sustainability Committee. The revised timelines reflect the Company's expanded manufacturing capacity and the corresponding changes in energy, water and infrastructure requirements.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	During FY 2025-26, the Company continued to implement its sustainability roadmap alongside the expansion of its integrated forging and precision-machining platform. Progress was monitored by the designated management forum, with emphasis on energy and resource efficiency, occupational health and safety, responsible sourcing and stronger ESG data controls. Performance against quantitative commitments is disclosed under the relevant Principles and remains subject to validation against the FY 2025-26 records.								

Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
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)	During FY 2025-26, Balu Forge Industries Limited strengthened its integrated manufacturing platform and expanded its ability to serve automotive, industrial, railway, defence, aerospace and other critical engineering applications. The Company commercialised advanced precision-machining capabilities, including 7-axis and 11-axis CNC lines, and progressed the commissioning and stabilisation of strategic production assets at its Hattargi manufacturing campus. As operations scaled, the principal ESG challenge was to improve energy and resource efficiency without compromising product quality, delivery reliability or workplace safety. The Company's response includes modern equipment, process automation, digital monitoring, preventive maintenance and the progressive integration of renewable-energy solutions into its manufacturing infrastructure. Water conservation and waste minimisation remained operational priorities. The Company continued to focus on monitoring water use, maximising reuse of treated water where technically feasible, segregating waste at source and routing process scrap, hazardous waste and e-waste through authorised recyclers or disposal agencies. On the social front, BFIL continued to prioritise occupational health and safety, technical skill development, employee well-being, equal opportunity and a respectful workplace. Training and capability-building are particularly important as the Company introduces advanced forging, machining, automation and defence-manufacturing processes. The next phase of the Company's ESG programme will require stronger site-level data capture, measurable performance against approved targets and deeper engagement with suppliers on environmental, labour and ethical standards. The Management Committee and senior management review these matters and place material developments before the Board and its relevant Committees. BFIL remains committed to integrating responsible business practices with disciplined capacity expansion, technological upgradation and long-term value creation for customers, employees, communities, investors and other stakeholders.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Trimaan Chandock Whole-time Director (DIN 02853445)								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. Sustainability-related matters are coordinated through the Management Committee and the responsible senior management functions, with material matters escalated to the Board and its relevant Committees. The forum reviews environmental, social, governance and economic priorities, monitors implementation and recommends corrective action.								

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	The implementation and effectiveness of the policies are reviewed periodically by the designated management functions and, where applicable, by the relevant Board Committees. The frequency of review varies according to the nature of the policy, statutory requirements and the risk involved.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Compliance with applicable statutory and regulatory requirements is monitored through the Company's compliance framework. Significant matters, exceptions and corrective actions are reported to the appropriate management forum or Board Committee for review and closure.																	

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No	No	No	No	No	No	No	No	No

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

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



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	%age of persons in respective category covered by the awareness programmes
Board of Directors (BoD)#	4	During FY 2025-26, orientation and awareness sessions for the Board of Directors included corporate governance, insider trading, applicable SEBI requirements, ESG and BRSR developments, and updates on the Company's businesses, product portfolio and strategic manufacturing initiatives.	86%

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Key Managerial Personnel (KMP)#	4	Programmes for Key Managerial Personnel during FY 2025-26 covered governance and compliance matters, related-party transactions, ethics and anti-bribery, data privacy, human rights, prevention of sexual harassment, environment, health and safety, energy management and relevant SEBI and LODR updates.	100%
Employees other than BoD and KMPs	12	Employee programmes during FY 2025-26 covered the Code of Conduct, ethics, anti-bribery, POSH, cybersecurity, ESG and BRSR awareness, environment, health and safety, machine and product safety, technical capability development, teamwork and communication. Delivery included classroom, toolbox and digital learning formats, as relevant to the role.	100%
Workers	48	Worker training during FY 2025-26 focused on safe operating practices, use of personal protective equipment, machine and product safety, emergency preparedness, POSH, ethics, ESG awareness and job-specific skill development.	69%

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

During the financial year 2025-26, Balu Forge Industries Limited, including its Directors and Key Managerial Personnel (KMPs), did not incur any monetary or non-monetary fines, penalties, punishment, award, compounding fees or settlement amounts in any proceedings with regulators, law enforcement agencies or judicial institutions, applying the materiality thresholds specified in Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Monetary					
	NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty / Fine	Not Applicable	Not Applicable	Nil	Not Applicable	Not Applicable
Settlement					
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions		Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	Not Applicable	Not Applicable		Not Applicable	Not Applicable
Punishment					

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

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

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

The Company has adopted an Anti-Bribery and Anti-Corruption Policy reflecting zero tolerance for bribery, facilitation payments and other improper benefits. Directors, employees and persons acting on behalf of the Company are required to conduct business in accordance with applicable law and the Code of Conduct, avoid improper influence over business decisions and report suspected violations through the available grievance or vigil mechanisms. Relevant expectations are also communicated to suppliers and business partners.

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

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

Particulars	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of Complaints received in relation to issues of Conflict to interest of the Directors	Nil	NA	Nil	NA
Number of Complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Not Applicable

8. Number of days of accounts payables ({Accounts payable *365} / Cost of goods/services procured):

	FY 2025-26	FY 2024-25
No of days of accounts payable	69	96

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers /distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0

Parameter	Metrics	FY 2025-26	FY 2024-25
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	7%
	b. Sales (Sales to related parties / Total Sales)	0	0
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	14%	54%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
8	During FY 2025–26, the Company conducted training and awareness programmes for its manpower service providers, primarily covering anti-bribery and anti-corruption practices and the protection of human rights. The Company also continued assessing suppliers against relevant Environmental, Social and Governance (ESG) criteria to monitor their performance and encourage continuous improvement.	81%

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 Code of Conduct and the Company's governance framework require Directors and senior management to disclose actual or potential conflicts of interest and to abstain from participating in deliberations or decisions in which they have an interest. Related-party matters and other conflicts are reviewed and approved by the competent authority in accordance with applicable law and the Company's policies.

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.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D*	0.38%	0.27%	The Company's R&D programme supports new-product development, process optimisation, material engineering and the machining of increasingly complex components. During FY 2025-26, these capabilities supported advanced precision machining and the expansion into defence, aerospace, railway, energy and other high-value engineering applications.
Capex	1.09%	0.91%	Capital expenditure during FY 2025-26 was directed towards advanced forging and machining assets, automation, testing and quality infrastructure, emission-control and utility systems, and capacity expansion at the Hattargi campus. These investments are intended to improve process control, productivity, traceability, energy efficiency and the ability to manufacture complex components with a lower resource intensity over time.

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

The Company integrates environmental, legal, labour, health and safety and ethical requirements into supplier onboarding and periodic evaluation. Suppliers are expected to comply with applicable law and the Supplier Code of Conduct, maintain required quality and management-system standards, and support BFIL's responsible-sourcing objectives. Preference for local sourcing is exercised where the required technical specifications, quality and commercial conditions can be met.

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

Vendors are chosen under the sustainable procurement framework, with most materials procured from suppliers who have successfully passed ESG compliance evaluations.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste:

BFIL manufactures durable metal components that retain recoverable material value and can generally be recycled or refurbished. As these products are supplied mainly to OEMs and Tier-1 customers for incorporation into larger assemblies, the Company has limited control over end-of-life collection. Accordingly, BFIL does not currently operate a formal product take-back mechanism. Within its operations, plastic waste, process scrap, e-waste, hazardous waste and other recyclable materials are segregated at source. During FY 2025–26, 8.40 MT of plastic waste was reused or recycled. Further, 19.76 MT of hazardous waste was safely disposed of through authorised agencies. E-waste, metal scrap and other recyclable materials are also routed through authorised recyclers or disposal agencies. Reusable metal pallets, bins and packaging materials are used wherever practicable to minimise waste generation.

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

Not Applicable

Leadership Indicators

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

The Company had not conducted a life cycle assessment for any of its products and intended to carry out LCA in subsequent years.

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

Not Applicable

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

The Company primarily uses alloy steel and other specified grades of steel procured in accordance with customer-specific product, metallurgical and quality requirements. The use of recycled or reused input materials is therefore subject to compliance with prescribed technical specifications, safety and performance standards, quality-control procedures and, wherever applicable, approval from OEM customers. Metal scrap generated during manufacturing is segregated at source and transferred to authorised recyclers for recovery and recycling. Reusable process materials, metal pallets, bins and packaging materials are retained and reused wherever technically and operationally feasible. The percentage of recycled or reused input materials used during FY 2025–26 and FY 2024–25, calculated by value of total input materials.

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:

Particulars	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	5.89	2.51	-	5.27	1.87	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	19.76	-	-	17.26
Other waste	-	2.79	-	-	2.10	-

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	Not applicable

As BFIL's components are supplied principally to OEMs and Tier-1 customers for incorporation into larger products, the Company has limited control over their collection at end of life. Scrap and recoverable materials generated within BFIL's own operations are managed through authorised recycling and disposal channels.

PRINCIPLE 3

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

Essential Indicators

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

Category	% of Employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities®	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent Employees											
Male	72	49	68%	28	39%	0	0	0	0	0	0
Female	8	8	100%	0	0	8	100%	0	0	0	0
Total	80	57	71%	28	35%	8	10%	0	0	0	0
Other than Permanent Employees											
Male	0	0	0	0	0	0	0	0	0	0	0
female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities®	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent Workers											
Male	99	99	100%	99	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	99	99	100%	99	100%	0	0	0	0	0	0
Other than Permanent Workers											
Male	350	178	51%	188	54%	0	0	0	0	0	0
female	4	4	100%	4	100%	0	0	0	0	0	0
Total	354	182	51%	192	54%	0	0	0	0	0	0

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.26%	0.31%

2. Details of retirement benefits, for Current FY and Previous FY.

Benefits	FY 2025-26*			FY 2024-25*		
	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 #	100%	100%	Y	100%	100%	Y

100% of eligible employees / workers under PF & ESC Regulation are covered.

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.

The Company seeks to provide accessible workplaces in accordance with the Rights of Persons with Disabilities Act, 2016. Accessibility measures include, as applicable to the location, step-free or assisted access, suitable door and washroom fixtures, adequate lighting and circulation space, and visible signage.

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. The Company's Equal Opportunity Policy is intended to provide fair treatment and non-discrimination in recruitment, employment, development and workplace access, including for persons with disabilities, in accordance with the Rights of Persons with Disabilities Act, 2016.

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

No permanent employee or worker availed parental leave during the year and, accordingly, return to work and retention rates were not applicable.

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

Yes / No (If yes, then give details of the mechanism in brief)	
Permanent Workers	The Company provides multiple channels for employees and workers to raise grievances, including reporting to supervisors or HR, grievance registers or complaint boxes, the vigil mechanism and designated committees. Contract workers may report concerns through contractor representatives, Company supervisors or HR. Complaints are reviewed by the responsible function, escalated where required and tracked to closure while maintaining confidentiality to the extent practicable. The POSH framework provides a separate mechanism for reporting and investigating sexual-harassment complaints through the Internal Committee. Periodic awareness sessions are conducted on workplace conduct, non-retaliation, the grievance process and the vigil mechanism.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male	72	0	0	55	0	-
Female	8	0	0	3	0	-
Total Permanent Workers						
Male	99	0	0	92	0	-
Female	0	0	0	0	0	-

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety Measures		On skill upgradation		Total (D)	On Health and Safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees (Other than workers) (incl. permanent + Other than permanent)										
Male	72	50	69%	41	53%	55	29	53%	43	78%
Female	8	8	100%	7	88%	3	3	100%	2	67%
Total	80	58	73%	45	56%	58	32	55%	45	78%
Workers (Only permanent)										
Male	99	80	81%	0	0%	92	80	87%	65	71%
Female	0	0	0%	0	0%	0	0	-	0	-
Total	99	80	81%	0	0%	92	80	87%	65	71%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees (Other than workers) (incl. permanent + Other than permanent)						
Male	72	72	100%	55	28	51%
Female	8	7	88%	3	3	100%
Total	80	79	99%	58	31	53%
Workers (Only permanent)						
Male	99	99	100%	92	92	100%
Female	0	0	0	0	0	0%
Total	99	99	100%	92	92	100%

10. Health and safety management system:

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

Yes. BFIL operates an Occupational Health and Safety Management System aligned with ISO 45001:2018 for its manufacturing activities. The framework covers employees, contract workers and on-site work, and includes hazard identification, risk assessment, operational controls, incident reporting, emergency preparedness, training, medical surveillance and continual improvement.

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

BFIL identifies and assesses work-related hazards for routine and non-routine activities through its occupational health and safety framework. The principal controls include:

- Hazard Identification and Risk Assessment (HIRA) and job-safety analysis for processes, equipment and activities;
- Documented safe operating procedures, method statements and permit-to-work controls for higher-risk activities;
- Pre-start checks, toolbox talks and task-level risk review before work commences;
- Communication of identified hazards, control measures and emergency requirements to employees and contractors;
- Incident and near-miss reporting, root-cause analysis and time-bound corrective and preventive action; and
- Periodic workplace inspections, internal audits and management review under the ISO 45001-aligned management system.

The hierarchy of controls is applied to eliminate hazards where practicable and otherwise reduce risks through engineering, administrative and personal-protective measures.

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

Yes. Employees and workers may report unsafe conditions, hazards, near misses and incidents to their supervisor, the EHS team, through safety meetings or the available grievance and vigil channels. Personnel are instructed not to commence or continue work where an imminent and serious risk is identified and to seek supervisory and EHS intervention. Reported matters are investigated, corrective actions are assigned and closure is monitored.

d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes. In addition to statutory occupational-health arrangements, eligible employees and workers have access to medical support through insurance or benefit schemes, periodic health check-ups, on-site first-aid arrangements and referrals to external healthcare providers. Awareness programmes on preventive health and well-being are conducted based on identified needs.

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

Safety Incident / Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Worker#	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Worker#	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Worker	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Worker	Nil	Nil

Including the contract workforce

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

BFIL's EHS framework combines engineering controls, safe operating procedures, permit-to-work requirements, toolbox talks, job-specific training, personal protective equipment, safety inspections, internal audits and emergency mock drills. These measures are intended to prevent injuries and occupational illness across manufacturing and support activities.

Hazards and environmental aspects are reviewed through HIRA and aspect-impact assessments. Near misses, unsafe acts and unsafe conditions are reported and investigated, and corrective and preventive actions are tracked. Periodic medical surveillance, fire-prevention measures and employee participation in safety initiatives support continual improvement in the Company's safety performance.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	N.A.	Nil	Nil	N.A.
Health & Safety	Nil	Nil	N.A.	Nil	Nil	N.A.

14. Assessments for the year:

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

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

Safety incidents, near misses and significant observations are investigated to determine immediate, underlying and root causes. The Company revises risk assessments, operating procedures, engineering controls and training requirements where necessary, and monitors corrective and preventive actions through the EHS review process. Contractor representatives are involved where the matter relates to contract labour or contractor-managed activities.

Lessons from incidents and assessments are communicated through toolbox talks, safety alerts and focused training. The effectiveness of corrective action is checked through follow-up inspections and audits.

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

- A) Employees – No
B) Workers – No

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

Contractors and other relevant value-chain partners are contractually required to comply with applicable labour, social-security and tax obligations. The Company obtains and reviews prescribed compliance documents, including wage-payment evidence and PF, ESIC and GST records, as applicable, before or during payment processing. Exceptions are followed up with the contractor and escalated under the Company's compliance process.

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

	Total no. of affected employees		No. of employees that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	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)

The Company provides role-based technical, functional and behavioural training during employment to strengthen continued employability. Where retirement, role change or separation requires support, transition assistance include counselling, knowledge transfer, reskilling or guidance on available benefit and settlement processes, depending on the circumstances.

5. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed	
Health and Safety Practices	Vendors accounting for 65% of the total value have undergone assessment through either physical audits or documentation reviews.
Working Conditions	

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.

Health, safety and working-condition expectations are communicated through the Supplier Code of Conduct, contractual terms and supplier onboarding. Findings from document reviews or site assessments are communicated to the concerned partner, with corrective actions and timelines agreed according to risk. Closure is verified through supporting documentation or follow-up assessment.

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.

BFIL identifies stakeholders by considering their influence on the business and the actual or potential effect of the Company's activities on them. Key groups include employees and workers, customers, suppliers and contractors, investors and shareholders, government and regulators, local communities, industry bodies, media and CSR partners. Engagement is undertaken through the channels and frequencies set out below, and material feedback is considered in risk management, operating decisions and sustainability priorities.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), 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
Shareholders / Investors / Analysts	No	Annual General Meeting, shareholder meetings, investor/analyst calls, emails, press releases, stock exchange intimations, company & exchange websites	Quarterly / Annually / As needed	Review performance (financial health, dividends, profitability), discuss growth opportunities, risks (including climate change & cyber threats), and address investor concerns.
Employees	No	Leadership updates, grievance redressal cells, one-on-one meetings, exit interviews, HR communications, emails, workshops, training sessions	Ongoing / Regularly	Discuss career growth and performance, ensure job satisfaction, training & development, well-being and safety, clarify expectations, share vision & goals, and encourage employee engagement.

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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	Website, helpdesk, distributor/ retailer meetings, conferences, trade fairs, joint business plans, publications, social & digital media	Ongoing / Regularly	Build long-term relationships, anticipate needs, ensure quality service, strengthen trust, and respond proactively to feedback.
Vendors / Subcontractors	No	Vendor meetings, emails, policy communications, sustainability assessments	Ongoing / Periodically	Share expectations on quality, cost, and timely delivery, exchange best practices, and align on growth plans.
Government & Regulatory Authorities	No	Meetings, emails, regular liaison, industry association forums, regulatory representations	Periodically	Ensure compliance with regulations, maintain governance standards, tax reporting, and engage in policy advocacy.

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 consultation is undertaken through the functions responsible for investor relations, customer service, procurement, human resources, EHS, compliance and CSR. Material economic, environmental and social matters are consolidated by management and escalated to the Board or the relevant Committee through periodic performance, risk and compliance reporting.

Feedback is used to refine policies, operating controls and engagement plans. Examples include customer input on product quality and traceability, workforce input on safety and working conditions, supplier discussions on quality and responsible sourcing, and community consultation while designing CSR programmes.

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. Stakeholder inputs are considered in the Company's materiality and risk-review processes. The results inform the priority topics addressed through policies, operating procedures, performance indicators and improvement plans, including product quality, occupational safety, energy and resource efficiency, ethical conduct, responsible sourcing and community development.

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

The Company's CSR and community-engagement approach seeks to address the needs of vulnerable and marginalised groups in and around its operating areas. During FY 2025-26, engagement was undertaken through implementing partners and local institutions, with emphasis on education, skills and community development.

Category	Vulnerable Group	Concerns	Action Taken	Impact
Promoting education, including special education and vocational skills	Rural communities in Kota, Rajasthan (students, youth, women)	- Limited access to digital learning tools - Lack of infrastructure in rural villages - Skill gap for employability	Set up Digital Resource Centre with e-learning facilities, vocational training, and community awareness programs	- Improved access to digital education - Enhanced skill development and employability - Increased literacy and awareness in the nodal village

Category	Vulnerable Group	Concerns	Action Taken	Impact
Promoting education, livelihood enhancement and allied activities	Students from Tamil Nadu, Punjab, Kerala, Haryana, Uttar Pradesh, etc.	- Inadequate school facilities in semi-urban/rural areas - Need for affordable quality education	Supported Snehalaya Education Foundation Sanchalit Seth R.J. Shingavi Vidyalaya (Karamba) through funding and program support	- Improved school infrastructure and quality of education - Wider access to education across multiple states

PRINCIPLE 5

Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. employees workers covered (B)	% (B / A)	Total (C)	No. employees workers covered (D)	% (D / C)
Employees						
Permanent	80	61	76%	58	28	48%
Other than Permanent	0	0	0%	0	0	0%
Total Employees	80	61	76%	58	28	48%
Workers						
Permanent	99	58	59%	92	42	46%
Other than Permanent	354	175	49%	354	153	43%
Total Workers	453	233	51%	446	195	44%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wages		More than minimum wages		Total (D)	Equal to minimum wages		More than minimum wages	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	72	0	0%	72	100%	55	0	-	55	100%
Female	8	0	0%	8	100%	3	0	-	3	100%
Other than Permanent										
Male	0	0	0%	0	0%	0	0	-	0	-
Female	-	0	0%	0	0%	0	0	-	0	-
Workers										
Permanent										
Male	99	99	100%	0	0%	99	0	-	99	100%
Female	-	0	0%	0	0%	0	0	-	0	-
Other than Permanent										
Male	350	89	25%	261	75%	350	128	37%	222	63%
Female	4	4	100%	0	0%	4	4	100%	0	-

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category (₹ in Lakhs)	Number	Median remuneration / salary / wages of respective category (₹ in lakhs)
Board of Directors (BoD)	3	144.00		
Key Managerial Personnel	1	16.94	1	10.89
Employees other than BoD and KMP	68	5.84	7	4.19
Workers	449	1.86	4	1.65

The Board of Directors row covers whole-time directors in receipt of managerial remuneration. Sitting fees and commission paid to non-executive and independent directors are disclosed in the Corporate Governance Report.

b. Gross wages paid to females as % of total wages paid by the entity:

	FY 2025-26	FY 2024-25
Gross wages paid to females as% of total wages	1.02%	3.32%

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. The Head of Human Resources is the operational focal point for human-rights issues affecting employees and workers. Matters may also be raised through the grievance mechanism or vigil mechanism, while sexual-harassment complaints are handled by the Internal Committee constituted under the POSH Act. Significant matters are escalated to the appropriate senior management or Board Committee.

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

Human-rights-related grievances may be reported to HR, the Grievance Redressal Team, through the vigil mechanism or other designated reporting channels. POSH matters are referred to the Internal Committee. Complaints are acknowledged, investigated by the competent function and tracked to closure, with confidentiality and protection against retaliation applied in accordance with the relevant policy and law.

The Company monitors grievance trends and policy compliance and provides access to statutory or judicial remedies without restricting an affected person's legal rights.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	0	0	0	0
Discrimination at Workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0

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

BFIL does not tolerate discrimination, bullying, harassment, forced or child labour, or retaliation against a person raising a concern in good faith. The Human Rights, POSH, Equal Opportunity and vigil-mechanism frameworks provide reporting and investigation channels. Substantiated violations may result in disciplinary action or corrective action with the concerned business partner, depending on the nature and severity of the matter.

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

Suppliers and contractors are expected to comply with the Supplier Code of Conduct and applicable human-rights and labour laws. The requirements cover safe working conditions, non-discrimination, wages and working hours, freedom from child and forced labour, ethical conduct and environmental compliance.

These expectations are communicated during onboarding and through contractual or procurement documentation. Risk-based document reviews and supplier assessments are used to identify gaps, communicate corrective action and monitor closure.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The company conducted an internal assessment across 100% of its locations.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	N.A.

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

Nil

Leadership Indicators

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

The Company did not receive any human rights grievance during the year.

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

Human-rights considerations are integrated into the Company's broader HR, compliance and supplier-review processes. During FY 2025–26, the Company continued to strengthen this framework through policy communication, grievance monitoring and risk-based reviews. However, no separate human-rights due-diligence exercise was conducted during the year.

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?

As at 31 March 2026, Company's premises provide accessible entry, circulation and sanitation facilities for differently-abled visitors. Accessibility requirements under the Rights of Persons with Disabilities Act, 2016 and the Harmonised Guidelines and Standards for Universal Accessibility in India, 2021 are incorporated in new construction and in planned modifications at the remaining locations.

4. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed	
Sexual Harassment	Vendors representing 65% of key value chain partners, have been assessed for workplace discrimination through physical audits and documentation reviews. The remaining suppliers have signed a Code of Conduct addressing issues such as child labor and forced labor, and are expected to comply with its requirements.
Discrimination at Workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

The assessment of key vendors was completed in FY 2025-26, with all observations and non-conformances duly recorded. No significant risk cases were identified.

PRINCIPLE 6

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

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources (in GJ)		
Total electricity consumption (A)		
Total fuel consumption (B)		
Energy consumption through other sources (C)		
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources (in GJ)		
Total electricity consumption (D)	1,06,231	92,231
Total fuel consumption (E)	6,421	5,435
Energy consumption through other sources (F)		
Total energy consumed from non-renewable sources (D+E+F)	1,12,652	97,666
Total energy consumed (A+B+C+D+E+F)	1,12,652	97,666
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations (₹ Lakhs))	1.74	1.63
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	35.39	33.68
Energy intensity in terms of physical output		
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

For FY 2025-26, the PPP conversion rate of 20.34, as published by the IMF, has been applied. The corresponding PPP conversion rate applied for FY 2024-25 was 20.66, based on the IMF data available for March 2025.

Note: Indicate If any Independent assessment/ evaluation/assurance has been carried out by an external agency?

(Y/N) If yes. name of the external agency: No

2. 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 did not have any site or facility notified as a designated consumer under the Perform, Achieve and Trade (PAT) Scheme.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater	59,556	39,821
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	59,556	39,821
Total volume of water consumption (in kilolitres)	32,938	19,768
Water intensity per rupee of turnover (Total water consumption / Revenue from operations (₹ Lakhs))	0.51	0.33
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations (₹ Lakhs) adjusted for PPP)	10.35	6.82
Water intensity in terms of physical output	-	-
Water intensity(optional)–the relevant metric may be selected by the entity	-	-

For FY 2025–26, the PPP conversion rate of 20.34, as published by the IMF, has been applied. The corresponding PPP conversion rate applied for FY 2024–25 was 20.66, based on the IMF data available for March 2025.

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.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment		
- With treatment – please specify level of treatment	26,618	18,632
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	26,618	18,632

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.

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

The Company treats sewage and industrial effluent in accordance with the consent conditions and requirements applicable to each location. Treated water is reused in process or utility applications wherever technically feasible. An effluent-treatment system is operated at the relevant manufacturing facility; the precise coverage of zero-liquid-discharge arrangements and progress against any stated 2030 target should be confirmed and reconciled with the site-level water disclosures for FY 2025-26.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NO _x	mg/Nm ³	86	30
SO _x	mg/Nm ³	73	18
Particulate matter (PM)	mg/Nm ³	88	45
Persistent organic pollutants (POP)	mg/Nm ³	-	-
Volatile organic compounds (VOC)	mg/Nm ³	-	-
Hazardous air pollutants (HAP)	mg/Nm ³	-	-
Others– please specify	mg/Nm ³	-	-

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.

Air-emission and ambient-environment monitoring is undertaken at the applicable manufacturing locations through laboratories or agencies authorised or recognised by the relevant Pollution Control Board. Results are reviewed against consent conditions and applicable standards, and corrective action is initiated where required.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1210	1027
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	19850	17234
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 CO ₂ e per ₹ lakh	0.33	0.31
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 tons CO ₂ / = Lakh	#6.81	# 6.40
Total Scope 1 and Scope 2 emission intensity in terms of physical output	NA	-	-
Total Scope 1 and Scope 2 emission intensity	Metric tons of CO ₂ / manpower	39.51	36.23

The PPP conversion rate used for FY 2025-26 is 20.34 and for FY 2024-25 is 20.66, as referred from the International Monetary Fund.

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

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

Yes. The Company undertakes initiatives that contribute to reduction of greenhouse gas emissions, including installation of energy-efficient furnaces, motors and lighting, process automation, compressed-air and utility optimisation, and improvements in production planning to reduce idle running. These initiatives are tracked through the Company's energy monitoring framework. The Company has not, as at 31 March 2026, set a formal quantified GHG reduction target.

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

Category of waste	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	5.70	5.27
E-waste (B)		-
Bio-medical waste (C)		-
Construction and demolition waste (D)		-
Battery waste (E)		-
Radioactive waste (F)		

Category of waste	FY 2025-26	FY 2024-25
Other Hazardous waste, please specify (G) (Used Oil, Residues, Used Grease, Cotton Waste, Sludge)	38.05	29.12
Other non-hazardous waste generated (H) Please specify, if any (MS Scrap/Scale/Burr)	4979.73	4,101.31
Total (A+ B+C+D+E+F+G+H)	5,023.48	4,135.70
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/INR in Lakhs)	0.08	0.09
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/INR in Lakhs)*PPP	1.60	1.43
Waste intensity in terms of physical output (MT/MT)		
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		
(ii) Re-used		
(iii) Other recovery operations	4,998.76	4,101.31
Total	4,998.76	4,101.31
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations	24.72	34.39
Total	24.72	34.39

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.

The assurance has not been carried out by any external agency.

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.

BFIL applies a reduce, reuse, recycle, recover and responsible-disposal approach to waste generated from forging, machining, heat-treatment, maintenance and support activities. Process controls and material-yield improvement are used to minimise scrap and the consumption of hazardous substances. Hazardous waste is identified, labelled, stored and recorded in accordance with applicable authorisations and is transferred only to authorised recyclers, reproducers or disposal facilities.

Metal scrap and other recyclable non-hazardous waste are segregated at source and routed to authorised recyclers. Reusable packaging, pallets and bins are retained where practicable. Organic or biodegradable waste and treatment-plant sludge are managed according to their characteristics and applicable approvals. Employee training, periodic inspection and waste records support consistent implementation across the locations covered by this report.

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

S. No.	Location of operations / offices	Types of operation	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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

EIA Notification No. and Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant web link
Not applicable			

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

Yes. During FY 2025–26, the Company complied with applicable environmental laws, rules and regulatory requirements, including the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981, the Environment (Protection) Act, 1986, applicable waste-management rules, and the conditions prescribed under environmental consents and authorisations issued by the relevant Pollution Control Boards. No material non-compliance was reported during the year.

Leadership Indicators

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

Not applicable

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

The Company was in the process of establishing data management for Scope 3 emissions and, accordingly, Scope 3 emissions were not reported.

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.

The Company has not identified operations in or around an ecologically sensitive area for disclosure under the preceding Essential Indicator; accordingly, no significant direct or indirect biodiversity impact has been reported for FY 2025–26.

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:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Effluent Treatment Plant	Continued operation of the effluent-treatment and water-reuse facility at the Belagavi plant. Treated process wastewater is reused for quenching and other permissible operational requirements.	Reduced freshwater withdrawal and wastewater discharge while strengthening responsible water-management practices.
2	Energy-Efficient Manufacturing Equipment	Upgraded key manufacturing operations through the installation of modern, energy-efficient machinery and production equipment.	Improved operational and energy efficiency, resulting in lower energy consumption and associated GHG emissions.
3	Zero-Waste Manufacturing Program	Implemented measures such as process optimisation, segregation at source, reuse and recycling. Waste not suitable for reuse is routed through authorised recyclers or disposal agencies.	Improved material-use efficiency, enhanced waste recovery and reduced the quantity of waste requiring final disposal.

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
4	Material and Packaging Reuse	Segregated metallic process scrap for recycling through authorised agencies. Reusable metal pallets, bins and suitable packaging materials were retained and reused wherever operationally feasible.	Reduced the requirement for new packaging materials and strengthened circular-resource practices within operations.

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

Yes. BFIL maintains site emergency-response arrangements and business-continuity measures for events such as fire, utility or equipment failure, natural hazards, cyber incidents and supply-chain disruption. The framework defines response roles, communication and escalation protocols, emergency contacts, evacuation and recovery actions, and periodic drills or testing.

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

No significant adverse environmental impact from the value chain was identified through the assessments reported for FY 2025-26, subject to confirmation of the assessment coverage. Suppliers and contractors are required to comply with applicable environmental and EHS laws and the Supplier Code of Conduct. Identified gaps are addressed through corrective-action plans, supporting evidence and follow-up review.

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

Environmental criteria form part of supplier onboarding and risk-based assessment. The percentage of value-chain partners assessed by value during FY 2025-26.

8. How many Green Credits have been generated or procured:

- By the listed entity: Nil
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners: FY 2025-26: Nil

PRINCIPLE 7

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

Essential Indicators

- Number of affiliations with trade and industry chambers/associations:** 6
 - List the top trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/International)
1	Automotive Component Manufacturers Association of Indian Forging Industry (AIFI) of India	National
2	Indo Arab Chamber of Commerce & Industries	International
3	EEPC (Formerly Engineering Export Promotion Council)	National
4	Bombay Chamber of Commerce & Industry	National
5	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
6	Association of India Forging Industry	National

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

Name of authority	Brief of the case	Corrective action taken
	Nil	

FY 2025-26 position: there were no cases of anti-competitive conduct during the year.

Leadership Indicators

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

BFIL engages with trade and industry associations on matters relevant to precision engineering and manufacturing, including technology, skills, quality standards, exports, taxation, corporate governance, energy and regulatory developments. The Company participates through authorised representatives and follows its Code of Conduct and applicable law while contributing technical or industry perspectives.

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.

Not Applicable

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

Not applicable

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

The CSR team monitors approved projects and maintains engagement with implementing partners and communities in the Company's operating areas. Feedback or grievances received in relation to a project are reviewed with the implementing partner, assigned for action and followed through to closure.

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

Parameter	FY 2025-26	FY 2024-25
Directly sourced from MSMEs / small producers	21%	24%
Sourced directly from within the district and neighbouring districts	10%	8%

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

Parameter	FY 2025-26	FY 2024-25
Rural	-	-
Semi-urban	-	-
Urban	95%	96%
Metropolitan	5%	4%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In ₹ million)
Nil			

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

No

- (b) From which marginalised/vulnerable groups do you procure?

None during the financial year

- (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:

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

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 benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Plantation Drive – Raigad, Maharashtra	Community at large; not quantifiable	Not ascertainable
2	Education and Hospital Services	1,000+	100%
3	Uttam Shiksha – Ek Prayas & Skill Development	750+	100%
4	Education and Digital Literacy	500+	100%

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.**

BFIL engages with its OEM and Tier-1 customers through technical, quality, commercial and programme-management teams. Customer feedback and complaints are logged, investigated and addressed under the Integrated Management System, with root-cause analysis and corrective action applied where required. Complaint status and recurring themes are reviewed by responsible management to support timely closure and continual improvement.

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

BFIL's products are predominantly metal components and are generally recyclable at the end of their useful life. Because they are supplied for incorporation into customers' assemblies, the Company does not presently quantify the environmental and social characteristics of such products as a percentage of turnover.

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data Privacy	0	0	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil
Delivery of Essential Services	0	0	Nil	0	0	Nil
Restrictive Trade Practices	0	0	Nil	0	0	Nil
Unfair Trade Practices	0	0	Nil	0	0	Nil
Other	0	0	Nil	0	0	Nil

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

No instance of product recall on account of safety issues was reported during the year.

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

Yes. The Company has a Data Privacy Policy and addresses cyber and information-security risks through governance, access control, backup, system monitoring, incident response and employee-awareness measures.

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 along with impact**

There were no instances of data breach during the year.

b) Percentage of data breaches involving personally identifiable information of customers

Not Applicable

c) Impact, if any, of the data breaches

Not Applicable

Leadership Indicators

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

Details about Balu Forge Industries Limited's (BFIL) business can be found on its website at <https://www.baluindustries.com/>

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

BFIL supplies engineered components principally to OEMs and Tier-1 customers for incorporation into larger products. Product specifications, inspection documentation, traceability information and handling requirements are therefore communicated to the customer through drawings, quality plans, certificates and contractual documentation. End-user education is generally managed by the OEM responsible for the final product.

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

Where a disruption may affect supply, BFIL communicates with the affected customers through designated commercial and programme contacts, including email and telephone, and provides revised delivery or recovery information as it becomes available. Public disclosure is made where required under applicable law or the Listing Regulations.

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

Yes. In addition to statutory information, BFIL provides product and traceability details required by customers, such as part and process numbers, heat or batch identification, inspection status and dispatch documentation. The specific marking and documentation requirements vary by product and customer specification.

5. 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)

Customer satisfaction was monitored through periodic customer interactions and feedback mechanisms. The feedback received was reviewed by senior management, and appropriate corrective or improvement measures were implemented, wherever required.